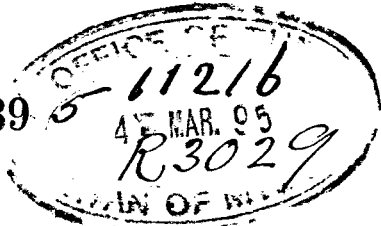


Gen. 30.]

(1)

1895



From

The Excise Commissioner
in Mysore.

6/4/95 To be kept till
the report for 92/93 is disposed
of & the defts: noticed reconciled
with them. *S. R.*
report for 91/92 *S. R.*
6/4/95

FILE No. 29-(1894-5) To
Dated 28th February 1895
Despatched 2nd March

The Chief Secretary to the
Dewan of Mysore.

Received

Enclosure No. (2 & 2 files)
General No. 366/
No. 336

In reply to

SUBJECT.

Submits Report on
the Administration
of Excise Revenue
in the Mysore State
for the year 1893-94

Rev 2/3

References (to be entered only in the
Dewan's Office.)

Subd for orders
28/3

Excise Commissioner's Office
No. 366/ (fine 2 + 2 (fines)) ^{Bangalore, 28th February 1898.}
336 2-3 2

From,

The Excise Commissioner
in Mysore.

To,

The Chief Secretary to the
Dewan of Mysore.

Sir,

I have the honour to submit,
herewith, the Report on the Administration
of Excise Revenue in the Mysore State
for the year 1893-94.

I have the honour to be,

Sir,

Your most obedient servant.

M. K. H. S.

Excise Commissioner
in Mysore.

12/22/94
mhr

Enclosure 4/5
Report on the Administration of
Excise Revenue in the ~~Madras~~ State
for the year 1893-94.

Part I. (Chapter I. — Introduction.)

Revenue
year } The revenue year under
report was one of twelve months,
beginning with 1st July 1893 and ending
with 30th June 1894.

Excise Laws
and Rules } 2. The usual Acts
remained in force, namely the Opium
Act I of 1848, the Excise Act ~~XXI~~
of 1881, as extended to this State
by Regulation III of 1885 and Act
~~XVI~~ of 1863, as extended by Regulation
II of 1885. The present Excise Act
not being suitable for the requirements
of this State, the introduction of
the Madras Sorkar Act instead
has been recommended. The following

Rule

Rules framed and issued by the local Government under the aforesaid Acts were also in force:—

4.58
sum
in debt

(1) Opium Rules in Government notifications nos 64, dated 14th February 1880, 239, dated 18th March 1885, and Camp no 552-1 dated 27th June 1894;

(2) Ganja Rules in Government Notifications nos 229, dated 27th February 1885 and 483, dated 4th May 1887;

(3) Foreign liquor Rules in Government notifications nos 31, dated 9th May 1889, 211, dated 26th August 1890, 381, dated 29th January 1891, 400, dated 11th February 1891, 4, dated 3rd April 1891, $\frac{4920}{R. 511}$, dated 17th September 1893, $\frac{18968}{R. F. 119-93}$, dated 5th May 1894 and $\frac{21873}{R. 2336}$, dated 11th June 1894;

(4) Arrack Rules in Government Notifications nos 495, dated 30th March 1892, and $\frac{13287}{R. F. 255-92}$, dated 30th January 1893;

(5) Rules for the methylation and sale of spirits rendered effectually and

and permanently unfit for human
consumption, published under
Government notification No. 12981
dated 27th January 1893; R. F. 208-92

(6) Date Toddy Rules in Government
notifications nos. 11813, dated 14th
January 1893, and 14837, dated
7th March 1893; and R. F. 233-92
R. F. 210-92

(7) Rules for regulating the
appointments of Excise officers by
the Deputy Commissioners under
Section 24 of the Excise Act, published
under Government notification
No. 13479, dated 28th January 1893.
R. 1629-92

3. The amendments required in the
Arrack and Toddy Rules and
recommended in this office letters
nos. 3765 and C. 35 dated 11th May
1894, and 14th April 1894, respectively,
have not yet been sanctioned and
published by Government.

Central Distillery } 4 For the manufacture
System ——— and supply of arrack
to

458.
Gms
in dist.

4

to the vend ~~clams~~ and separate shops throughout the Province, including the civil and military station of Bangalore, there is only one central distillery near Bangalore, the sole manufacturers of arrack and other country spirits therein being Messrs Parry & Co. of Madras, whose contract period of five years and three months extends to the 30th June 1897. The rate at which Messrs Parry & Co. have engaged to supply arrack, is $10\frac{1}{2}$ annas per gallon of 20° under proof, and proportionately for lower strengths. But for double-distilled or rectified spirits, they have been permitted to fix their own prices. The distilling operations were carried on by them satisfactorily during the year, one English Still, one Rectifying Still and twenty two Country Stills being at work. The prescribed minimum stock of 17,500 gallons of issuable spirit, viz 20° under proof, was maintained by

by them throughout the year, except for a few days when the stock had fallen below the prescribed minimum on account of heavy issues. They readily and punctually complied with all indents for supplies of liquor.

Arrack Tend Rent
and Separate
Shop Systems } 5. The arrack Tend
Rent and Separate

Shop systems described in the report of the previous year, continued to work successfully.

Arrangement for
carriage and distribution
of arrack } 6. The Tend Farmers
in the Bangalore
District carried their supplies of
arrack in their own carts direct
from the Central Distillery as usual,
and deposited the same in their
depôts for issue to the shops
within their respective Farms. The
Contract of Mr. Chikka Sapannah
for carriage of arrack to the Bonded
depôts in the remaining Districts
for distribution to the Tend Farmers
therein

therein and to the Bonded Depot at the Bangalore City for supply to the Separate Shopkeepers therein, having expired on 30th June 1893, the said contract for a period of three years closing on 30th June 1897 was given to Messrs Baffannah and Maigondadeva Moodalliar, whose tenders for the contract were the lowest, namely 6 pies per gallon of spirit conveyed from the Central Distillery to the Bonded Depot at the Bangalore city, and 2 annas + $1\frac{1}{2}$ pies per gallon of spirit transported to the Bonded Depôts in the remaining Seven Districts. Besides this remuneration, the Contractors were allowed a discount of actual wastage not exceeding two per cent on every gallon of spirit transported to the said Depôts in the mofussil, no discount being allowed on the quantity of spirit carried to the Bangalore city Depot. The cost of the establishment and house rent of the said Depôts in the mofussil was borne as usual by the Vend Farmers and Separate Shop

Shopkeepers dependent on them in the proportion to the number of gallons of spirit drawn from them by each.

Rates of Duty } 7. The rates of duty on arrack } levied by government on arrack were, as in the previous year, Rs 4 in Maidan and Rs 3-14-0 in Malnad per gallon of arrack 20° under proof, and proportionately for higher and lower strengths.

Retail price } 8. The retail price of of arrack } arrack continued to be Rs 5-5-0 per gallon of 20° under proof throughout the Province.

Price of other Country }
Spirits and their } 9. The manufacturers
description } were allowed to issue double-distilled spirits only to the licensed Shop-keepers of Foreign liquors and Hospitals and other public institutions, fixing their own prices, and the Shop-keepers of Foreign liqu

liquors were allowed to sell them to the public at their own prices. The double-distilled spirits manufactured at the distillery during the year were the following.

<u>Names of liquors</u>	<u>Strengths</u>
(1) Rectified Spirits	$\left\{ \begin{array}{l} 10^{\circ} \text{ u. P} \\ \text{Proof} \\ 10^{\circ} \text{ O. P} \\ 20^{\circ} \text{ O. P} \\ 30^{\circ} \text{ O. P} \\ 40^{\circ} \text{ O. P} \\ 50^{\circ} \text{ O. P} \\ 60^{\circ} \text{ O. P} \end{array} \right.$
(2) Milk Punch	_____
(3) Brandy	_____ $\left\{ \begin{array}{l} \text{Proof, } 10^{\circ} \text{ u. P} \\ 20^{\circ} \text{ u. P} + 30^{\circ} \text{ u. P} \end{array} \right.$
(4) Whiskey	_____ ditto
(5) Gin	_____ ditto
(6) Rum	_____ ditto
(7) Methylated Spirits	_____ 60° O. P

Country Beer } 10. The Country Beer manufactured by Messrs Leishman & Co at Ootacamund, was supplied throughout the year under report to the Taverns at the Bangalore city without interruption no taverns having been kept open in the previous year owing to the death of the then Brewer Mr. Abraham

Foreign liquors } 11. The Foreign liquors sold were as usual, those of recognized Brands

Brands manufactured in Europe, America or Australia, and imported after due payment of duty to the British Indian Government at the port of importation in India. The prescribed rates of license fees were:—

For wholesale license	Rs 25	} Per year or fraction of a year
For Retail license	Rs 50	
For Hotel license	Rs 25	
For Refreshment Room license	Rs 25	

These licenses included power to sell double-distilled country spirits manufactured at the Central Distillery, Bangalore.

12. During the year under report the Government sanctioned the issue of occasional licenses for the sale of foreign liquors at refreshment stalls in connection with public entertainments, namely, race meetings &c; at the discretion of the Deputy Commissioner, for periods not exceeding ten days at one time, and at such fees not exceeding rupees twenty on each occasion as may be determined.

Description

Description of } 13 } The toddy collected
toddy used } by the public, was extracted
generally from the date palm (Phoenix
Sylvestris) In the malnad, it was
extracted also from Bagni trees or
Sago-palm (Caryota urens) and very
rarely from coconut trees.

New Toddy } 14 } The new system of
System } administration of Toddy
Revenue described in the Report of the
past year, has been in fair working
order. The object of this department
in introducing ^{this} system, is to deal directly with the
Exidigars whose vocation is the
manufacture and sale of Toddy,
and to dispense, as far as possible,
with the non-professional middle
-men who, under the old District
Farm System, secured the contracts
to their own advantage, and pocketing
most of the profits left but little
to the hard-working Exidigars who
laboured for them. The Petty Farms
under the new system being within
the

the means of the ~~Ex~~digars they can afford to take them up, so that the new System is calculated not only to make them independent and to ameliorate their condition, but also to secure to Government its proper Share of Revenue from the extensive date groves which it owns. In some taluks, however, which have no date groves and which have therefore to obtain the supplies of Foddy from other taluks containing date groves, the ~~Ex~~digars are unable to take up the Farms, as some capital is required to employ carts and bullocks to transport Foddy and other establishments. Therefore in such taluks it has been found impossible to exclude intermediaries^{the}. It has, however, come to notice that in certain localities where it is convenient for ~~Ex~~digars to work the Farms for themselves, large capitalists, under whom they used to work formerly, influence them not to bid for small Farms, or to offer low amounts for them, and thereby secure the Farms of

of whole taluks for themselves. The local officers should endeavour to remedy such evils and encourage the Eddigars to purchase the small farms for reasonable amounts.

15. The Excise Commissioner from the experience of the present farming system for nearly three years, has reason to believe that it calls for further changes. The yearly Farmers under this system have no interest in the conservancy of date groves. They overwork the trees to get as much toddy as they can from them. Instances of tapping immature trees are also not rare, in spite of careful supervision exercised by Excise officers. The best remedy would appear to be the introduction of the Free-tax system which is said to have been brought into force in the Madras Presidency for the same reasons. Proposals will shortly be submitted to Government to introduce the Free-tax system into one taluk in each District, as an experimental measure.

Retair

Detail rates of } 16 The retail rates of
 Date Toddy } Date Toddy were the
 same as prescribed in the past year,
 viz:—

District	Locality	Price per Seer equal to one Imperial quart		Fixed price per seer for Butlers	
		Maximum	Minimum		
Bangalore	Civil and military Station and City	1 6	1 1		1
	Kasabas of Taluks	1 3	1 0		
	In villages	1	8		
Kolar	Kasabas of Taluks	1 3	1 0		
	In villages	1	8		
Tumkur	Kasabas of Taluks	1 3	1 0		
	In villages	1	8		
Mysore	Mysore Town	1	8		
	Kasabas of Taluks except	1 0	6		
	Krishnarappette and Kagamangala				
	Krishnarappette and Kagamangala Kasabs	1	6		
	In villages	6	4		
Hassan	Hassan Town	1	10		
	Other Taluk Kasabas	1	6		
	In villages	6	4		
Kadur	Taluk Kasabas	1 4	6		
	In villages	1	6		
Shimoga	Shimoga Town	1 6	1		
	Channarayana and Hounali Taluks	1	6		
	All other parts of the District	1 6	6		
Chitaldroog	In Kasabas of Taluks and villages	1	6		

Date Plantations } 17 The districts which
 are greatly in need
 of Date groves are Bangalore and Kolar.

The

The Deputy Commissioner of the ~~Brisigolore~~ District has made no report of any progress ~~made~~ in planting date seeds. His attention has been drawn to this important point. The Deputy Commissioner of the Kolar District has reported that a large area measuring 471 acres has been planted up, and about 50,000 plants are in a thriving condition. The report from the Deputy Commissioner, Kadur District, shows that about forty Seers of date seeds were sown in a nursery in the Chickamagalur Taluk; and that the plants which are thriving, will be transplanted into a government Plantation. In the Shemoga District 215 Seers of date seeds were sown in suitable localities, but only a small number of them germinated during the year under report. A site measuring 8 acres adjoining the Shemoga Revenue Plantation, has been recently sown with date seeds free of cost, by the villagers. The Shemoga Taluk depends chiefly on the Chennagore Taluk for its date Soddy supply and Honnali Taluk

Taluk partly so, while Shikarpur and Sorab have a very scanty supply. The Deputy Commissioner states that measures will be adopted to improve the supply as far as possible. The Forest officers including the Plantation officer have also been working in the matter of raising date plantations in suitable localities in forests and plantations.

Bagni } 18. The right of drawing toddy
Toddy } from Bagni or Sago-palm
(caryota urens) and of its sale was as usual, disposed of by villages in the Malnad districts of Hassan, Kadur and Shemoga. No separate Rules exist at present to regulate the administration of revenue from Bagni Toddy. A draft of Rules on the subject, which was submitted to Government after consulting the Deputy Commissioners of the said three districts was not sanctioned. The Deputy Commissioner of the Kadur district remarks:—
"A very good amount of revenue
"could be derived from this item if
"it could as I have stated in my
report

"report of last year, he worked on a ^{founder}
"system like the Echal or date toddy,
"with some relaxations as regards the
"liability of Farmers to draw and sell
"the beverage". The Deputy Commissioner
of the Shemoga District states:—
"The local men, and for the most part,
"the professionals took up the Farms
"under the above heads at the last
"and previous sales. The last Bagni
"Toddy sales were most favourable,
"and more than made good the
"losses in arrack and date toddy.
"The revenue under Bagni toddy is bound
"to improve further under the measures
"commenced last year and to be
"continued in the year current." The
measures referred to by the Deputy
Commissioner are the encouragement
given to the local professional men
(Halipites) to take up the Bagni
Toddy Farms. As per clause (c) of
Section 3 of the Excise Act, "Toddy
page 5 (Tari) means the Sap of any kind
of palm-tree." The palm-trees from
which toddy is extracted are the date
cocoanut

cocoanut palmyra and Sago-palm.
At present the Farmers of Date Toddy
have the right to manufacture and
sell palmyra and cocoanut Toddy;
but it does not extend to the manufacture
and sale of Bagui Toddy. Only in the
malnad parts of the districts of
Hassan, Kolar and Shemoga, Bagui
Toddy is manufactured and sold,
and the right of the manufacture
and sale thereof in those three
districts is disposed of separately. There
appears to be no reason why this item
should not be combined with Date
Toddy as in Madras and other parts
of India. Under the old system of
leasing the right of the manufacture
and vend of Date Toddy by districts,
the Bagui Toddy could not be combined
with Date Toddy, as the ~~former~~ item
had to be disposed of by villages
for the convenience of the local
professional men. But under the
present system of leasing the said
right by small farms, there seems
to be no objection to dispose of the
right to sell Bagui Toddy along
with

with that of Date Toddy which now includes Palmyra and Coconut Toddy. The local men can compete for and take up Bagri Toddy Farms as heretofore, as the existing Bagri Toddy Farms can be formed into separate circles and sold accordingly. The opinions of the Deputy Commissioners of the Hassan, Kadar and Shemoga Districts have been invited on the subject.

Wt
of
Sunder
Jull.

Ganja } 192 Mr. C. Papannah's contract
for the wholesale vend of
Ganja having expired on 30th June
1893, the next contract for a period
of four years from 1st July 1893
to 30th June 1897 was disposed of by tender,
and was granted to Messrs Baffannah
and Maigondadeva Moodli, the
minimum annual revenue guaranteed
by them to Government being as
per particulars below:—

For 1893 - 94 -	Rs 12,500
" 1894 - 95 -	13,000
" 1895 - 96	13,500
" 1896 - 97	14,000

They

50

They import the requisite supplies of Ganja for consumption in this State from the Madras Presidency, and deposit the same at the Head Quarters Provincial depot in the Government Central Distillery buildings, from which it is issued to their wholesale depots established at authorized places for sale to retail vendors, the rates of duty payable to Government on wholesale vend, and the wholesale and retail prices being fixed by Government as per particulars below:-

No. rules	Rates of duty payable to Government on wholesale vend, including local cess			Wholesale Price			Retail Price		
	Rs	A	P	Rs	A	P	Rs	A	P
Ganja per Seer of 24 tolas	.	6	.	.	10	.	.	13	.
Majum or any other preparation of Ganja except halwa	.	2	.	.	4	.	.	6	.

No fee was fixed by Government for licenses for the retail vend of Ganja, except at the cities of Bangalore and

and Mysore where a fee of three rupees per mensem was fixed for ~~each~~ license.

In view to obviate monopoly, and the interference of Excise officials with the cash transactions of retail vendors of Ganja under the present "License System" the Government will be moved to sanction each of the authorized Ganja Shops being sold by public auction, the result of which will determine the fair amount of license fee payable for each shop.

Opium { 20% No poppy cultivation was carried on, though, under Rule II in Government Notification No. 64, dated 4th February 1880, the cultivation of poppy under Special licenses granted with the permission of the local Government in very exceptional cases, and subject to such conditions and restrictions as the local Government may prescribe is permitted. The requisite supplies of opium for consumption in this State, were obtained as usual from the

the British Opium Agent at Madras, and sold to licensed retail vendors at the Government Treasuries; the prescribed prices and license fees being as follows:—

Revenue of

Price at which Opium was sold to retail vendors at Government Treasuries.	Price at which the licensed retail vendors sold it to the public.
Per Seer of 24 tolas	Per Seer of 24 tolas
Rs As P	Rs As P
9 — 6 — 0	11 — 4 — 0

A fee of Rupees 9 per quarter was levied for each retail license in the towns of Bangalore, Mysore, Shimoga and Chikamagalur. In all other places no fee was levied, except where the sales in any shop exceeded Rs 6/- per month, in which case a small fee of eight annas per month was levied. In view to determine the reasonable amount of license fee for each shop, the best course would be to put up to public auction the monopoly of retail vend at each shop. The local government will be moved to

Sanction

Sanction the adoption of this course as per Rule XIV in Government notification No 64, dated 4th February 1880.

21. On 27th June 1894, the following revised rules regarding license fees were sanctioned by Government to take effect from 1st July 1894:—

"Para 3. No fee shall be levied for licenses issued to medical Practitioners. Shops shall be classified by the Excise Commissioner, subject to such orders as may be issued by Government from time to time, and license fees levied according to the following Scale:—

First Class Shop, Rs 10 per mensem

Second Class Shop, Rs 3 do

Third Class Shop Rs. 8 do

Fourth Class Shop nil

The fee for each license shall be payable quarterly in advance on 1st July, 1st October, 1st January and 1st April in each year, together with a surcharge of four annas on sales of every seer in excess of sixteen seers of opium per mensem.

Direction

Direction and control
of the department
and executive officers } 22. The direction
and control of
the department vested in the Excise
Commissioner, Mr. L. Ricketts presiding
over the department throughout the
year. The Government Central Distillery
was directly under his orders. The deputy
Commissioners were, as usual, the
Executive officers of the respective
districts being assisted by the following
Assistant Commissioners:—

<u>Districts</u>	Names of Assistant Commissioners
1. Bangalore	Mr. Laing Meason
2. Kolar	Mr. Abdul Aziz
3. Tumkur	None
4. Mysore	None
5. Hassan	Mr. Srinivasa Chakr
6. Kadir	Mr. Plumer
7. Shemoga	Messrs B. Ramaswamy Iyer and Mr. Ramachandra Rao
8. Chitaldroog	Mr. Meer Kamaludeen.

District Excise
Administration
Reports } 23. The District Excise
Administration Reports
reached the Excise Commissioner's
office

Office on the following dates:—

<u>Districts</u>	<u>Dates of receipt</u>
1. Bangalore ———	5 th November 1894
2. Kolar ———	6 th October 1894
3. Tumkur ———	18 th September 1894
4. Mysore ———	24 th October 1894
5. Hassan ———	12 th December 1894
6. Kadur ———	7 th September 1894
7. Shemoga ———	13 th August 1894
8. Chitaldroog ———	27 th August 1894

Sources of } 24. The Excise Revenue was
Excise Revenue } as usual derived from
the following sources:—

Items	Main Heads	Sub-heads
I Spirits and Fermented liquors.	1. Arack, i.e. locally manufactured country Spirit.	(a) Still-head Duty (b) Rental from Vend Farmers (c) Rental from Separate Shops (d) Rent of the distillery buildings (e) Penalties, Confiscations &c
	2. Foreign liquors	License fees
	3. Country Beer	License fees
	4. Date Toddy	(a) Rental from Vend Farmers (b) Penalties, Confiscations &c
	5. Bagni Toddy	Rental from Vend Farmers.
II Drugs	1. Ganja and Majum	(a) Duty on wholesale vend (b) License fees for retail vend (c) Confiscations &c
	2. Opium	(a) Realizations from the Sale of Opium in Government Treasuries. (b) License fees (c) Confiscations &c.

25
Nica
C.O.

Chapter II. — Spirits and Fermented Liquors.

Section 1. arrack sc.

Farm depôts } 25. The depôts opened by arrack vend Farmers in the Bangalore District to deposit arrack for issue to the retail shops under their numbers 20 against the same number in the previous year, as per particulars below: —

<u>Saluk</u>	<u>1892-93</u>	<u>1893-94</u>
Bangalore	7	7
Klawangala	1	1
Doddaballapur	1	1
Devanhalli	2	2
Hoskote	3	3
Anekal	2	2
Kankanhalli	1	1
Chennapatna	2	2
Magadi	1	1
Total	20	20

Bonded depôts } 26. The Bonded depôts established by Government for warehousing arrack for the convenience of the Farmers

Farmers in the remaining seven districts and of the Separate Shop-keepers at Bangalore and Mysore and in the Kolar Gold Fields, numbered 56 against 57 in the previous year, as per details below:—

<u>Districts</u>	1892-93	1893-94
Bangalore city ———	1 ———	1
Kolar ———	13 ———	12
Tumkur ———	5 ———	6
Mysore ———	9 ———	9
Hassan ———	6 ———	5
Kadur ———	7 ———	8
Shemoga ———	11 ———	10
Chitaldroog ———	5 ———	5
Total	57	56

Separate Shops } 27. The Separate shops in the towns of Bangalore and Mysore and Kolar Gold Fields numbered 26, 19 and 17 respectively, against the same numbers in the previous year.

Shops under vend Farmers } 28. The retail shops under vend Farmers numbered 807 against 788 in the previous year, as

as per following particulars:—

<u>Districts</u>	1892-93	1893-94
Bangalore	198	204
Kolar	159	159
Tumkur	38	42
Mysore	49	50
Hassan	36	37
Kadur	101	103
Shemoga	168	174
Chittaldroog	29	38
Total	1488	1807

The increase in the number of shops is due to the following causes:—

<u>Districts</u>	No. of new shops opened to meet public demand	No. of old authorized shops which had not been opened by Farmers in 1892-93, & were re-opened in 1893-94.
(1) Bangalore district	2	4
(2) Tumkur	3	1
(3) Mysore	1	0
(4) Hassan	1	0
(5) Kadur	2	0
(6) Shemoga	3	3

In the district of Chittaldroog one shop was closed during the year.

Population

Population per } 29 In the Bangalore city
 Separate Shop } and Mysore Town and
 Kolar Gold Fields there was one separate
 shop to 3088, 3897, and 775, inhabitants
 respectively, as particularized below:—

Locality	Total Population	No of Shops	Population per Shop	Remarks
Bangalore city	80,285	26	3088	The larger number of shops in the Kolar Gold Fields is due to the laboring classes there, who are paid very well, & who are steady consumers of arrack.
Mysore Town	74,048	19	3897	
Kolar Gold Fields	13,182	17	775	
Compared with Civil and Military Station	100081	30	3336	

Villages, population
and area per
mofussil shop } 30 In the mofussil
 there was one shop
 to 21 villages, one shop to 5794 inhabitants,
 and one shop to an area of 34 square
 miles as per particulars below:—

Districts	Total No. of villages	Total Population	Total area in square miles	Total No. of shops	No. of villages per shop	Population per shop	Area in square miles per shop.
Bangalore excluding Civil and military station and Bangalore city	2460	6,22,628	2539	204	12	3052	12
Kolar excluding Gold Fields	2837	5,77,848	3038	159	18	3634	19
Tumkur	2349	5,80,786	4093	42	56	13828	97
Mysore excluding Mysore Town	2741	11,07,766	5000	50	55	22155	100
Hassan	2304	5,14,952	2603	37	62	13918	70
Kadur	1192	3,30,063	2635	103	11	3205	26
Shemoga	1810	5,27,981	3986	174	10	3034	23
Chitaldroog	1179	4,13,984	3994	38	31	10894	105
Total	16,872	46,76,008	27,888	807	21	5794	34

In the districts of Tumkur, Mysore, Hassan and Chitaldroog more Toddy is consumed than arrack hence the fewer arrack shops in them than in other districts.

pages { Stock balance account of Central distillery } 31. Annexed is a Statement showing the

and 34 drams, against 4,66,453 gallons and 12 drams in the previous year as per particulars below: —

Description of spirits	In 1892-93						In 1893-94					
	On prepayment of duty and price		Under bond or free of duty		Total		On prepayment of duty and price		Under bond or free of duty		Total	
	£	s	£	s	£	s	£	s	£	s	£	s
Arrack 20 u.P	64,71	3	28,400	663	504,653	727	65,539	425	412	154,909	951	15
— do — 30 u.P	36		312	38	348	38	125		366	30	491	30
Double distilled												
Spirits and other	602	32	68		670	32	1427	49	78	17	1506	15
Special liquors												
Total	653	52	94,01,044	37	4,66,396	46	67,091	49	4,25,857	11	4,92,949	9
Methylated spirits	374	17	2		56	17	178	25	9		187	25
Grand Total	65,406	26	4,01,046	37	4,66,453	12	67,270	23	4,25,866	11	4,93,136	34

The whole of the arrack shown in the foregoing table as issued on prepayment of duty and price, was supplied to the Vend Farmers in the Bangalore District, who obtained their supplies direct from the Central distillery; and the double distilled spirits and methylated spirits shown similarly in the said table were issued partly to the licensees for the sale of Foreign liquors and partly to Hospitals, private individuals &c as per undermentioned details

Bonded depôts in the Province, as per particulars below:—

Districts	In the year 1892-93						In the year 1893-94					
	No of Bonded depôts	Quantity issued				Total	No of Bonded depôts	Quantity issued				Total
		Arrack	other	Spirits				Arrack	other	Spirits		
		Gls	or	Gls	or			Gls	or	Gls	or	
Civil and military station of Bangalore	1	88804	43	2		88806 43	1	92418	48			92418 48
Bangalore city	1	58402	4			58402 4	1	59276	42			59276 42
Kolar District.	13	83365	40	22		83387 40	12	88864	2	4		88868 2
Tumkur	5	13324	13	6		13330 13	6	13567	29			13567 29
Mysore	9	42307	40	8		42315 40	9	46150	10	18		46168 10
Hassan	6	22353	9	4		22359 9	5	24775	43			24775 43
Kadur	7	46353	33	6		46359 33	8	52974	11	7 17		52981 28
Shimoga	11	38875	4	12		38887 4	10	40434	40	2		40436 40
Chitaldroog	5	7188	4	10		7198 4	5	7368	24	4		7372 24
Total including Civil and military station	58	400976	37	70		401046 37	57	4,25,830	37	35 17		4,25,866 11
Total excluding Civil and military station	57	312171	45	68		312239 45	56	3,33,411	48	35 17		3,33,447 14

Amount of money advanced to manufacturers by Government for Spirits issued to Bonded depôts } 33/ The money advanced by

the Mysore Government to Messrs Parry & Co, manufacturers of Country Spirits to the Mysore State on account of Arrack and other Spirits transported from the Central distillery to the above Bonded

Bonded depôts (excluding the bazaar and military station) amounted to Rs 2,18,139-8-9 during the year under report, against Rs 2,18,544-10-8, in the previous year. This transaction from the commencement of the Contract of Messrs Parry & Co, as per accounts received from the Bangalore District Treasury, stood as follows:—

Several Periods from the beginning of the Contract	Amount to be adjusted						Deduct						Balance remaining unadjusted												
	Opening balance		Paid to Messrs Parry & Co		Total		Received from Farmers and Separate Shopkeepers drawing Account from Bonded Depôts		Paid from Excise Revenue on account of the difference in price of spirit imported from Bellary & Co		Struck off on account of being wastage incurred in bonded depôts		Total		Balance remaining unadjusted										
	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP							
For the three months of April, May and June 1892			65	104	11	65	104	11	17	357	62				17	357	62	47,746	10	9					
For the year 1892-93	47,746	109	218	544	108	266	291	55	216	608	53	237	04	26	1	8	240	313	159	259	77	5	8		
For the year 1893-94	259	77	58	218	139	89	244	116	145	217	05	14	1		34	61	9	3	220	512	134	23	684	1	1
Total			501	788	44		451	016	15	6	237	04	26	34	63	1	3	478	184	33	23	604	1		

Stock

on prepayment of duty, amounted to £ls 393586 and 38 $\frac{1}{4}$ drs against £ls 372758 and 6 drs, the duty levied thereon being Rs 1561107-9-11 against Rs 1478492-6-8 as per undermentioned details:—

Districts	1892-93				1893-94				Increase or decrease			
	Quantity	Duty			Quantity	Duty			Quantity	Duty		
	£ls	Rs	As	P	£ls	Rs	As	P	£ls	Rs	As	P
Bangalore Civil and military station	88898	34	362049	15	92656	20	370726	310	+3757	37	+8677	25
Bangalore city	58052	38	232210	158	59830	20	239735	52	+1777	33	+7624	56
Rest of Bangalore district	65583	45	262335	95	65666	.	262602	8	+	826	+266	147
Holar Gold Fields	38828	.	155312	.	44014	.	176205	.	+5186	.	+20893	.
Rest of Holar district	43573	41	174295	36	43216	.	172864	.	-35741	-	1431	36
Tumkur district	13049	42	52199	49	13444	34	53778	108	+39443	+1579	5	11
Mysore Town	25482	.	101928	.	26760	.	107098	.	+1278	.	+5170	.
Rest of Mysore district	16237	8	65122	89	18097	.	72388	.	+185943	+7265	7	3
Hassan	22384	27	87136	10	23728	43	92463	95	+134416	+5326	155	.
Hadur	45247	18	175333	711	51532	17	199724	8	+628450	+24391	.	1
Shemoga	37252	18	144352	131	39959	42	154897	45	+270729	+10544	7	4
Chitaldroog	7066	24	28265	137	7337	35 $\frac{1}{4}$	29350	123	+271	1 $\frac{1}{4}$	+1084	48
Total excluding Civil and military station	372758	6	1478492	68	393586	38 $\frac{1}{4}$	1561107	911	+20828524	+82645	3	3

Incidence of consumption per head of population } 36 { The incidence of

of consumption per head of population was as follows:—

Districts	Population	Incidence per head of population		Remarks
		1892-93	1893-94	
Bangalore civil and military station	—	ors	ors	
Bangalore city	100081	44.0	46.7	* This abnormal increase can scarcely be wholly attributed to greater consumption per head of population, but to an increase of the floating working population of the gold mines.
Rest of Bangalore district	80285	36.8	37.8	
Kolar Gold Fields	622628	5.3	5.4	
Rest of Kolar district	13182	150.2	170.0*	
Tumkur	577848	3.8	3.8	
Mysore Town	580786	1.1	1.2	
Rest of Mysore district	74048	17.5	18.3	
Hassan	1107766	0.7	0.8	
Kadur	514952	2.2	2.3	
Shemoga	330063	6.9	7.9	
Chitaldroog	527981	3.6	3.8	
	413984	0.9	0.9	
Total excluding civil and military station	4843523	3.9	4.1	

It will be seen from the last two preceding tables that arrack consumption increased in all the districts excepting the Kolar district exclusive of the gold mines, and notably in the Kolar Gold Fields and in the Kadur district. This increase is attributable partly to the general prosperity which the State enjoyed in

A large number of the Lambanys who live in the Shemoga District go and work from time to time in the Coffee Estates of the Kadur District.

Results of the
Sales of arrack } 37 Subjoined is
Vend Farms } a table showing
the results of the Sales of arrack
Vend Farms compared with those
of the previous year:—

Districts	1892-93			1893-94			Difference	
	No. of Farms	Amounts of highest bid		No. of Farms	Amounts of highest bid			
		Rs	A P		Rs	A P	Rs	A P
Bangalore	32	21,461	4	28	19,104	.	-2357	4
Kolar	24	12,784	57	24	14,702	6 5	+1918	10
Tumkur	10	3,420	8	8	3,392	.	-28	8
Mysore	16	3,259	14 5	11	3,259	9 10	-	0 47
Hassan	11	8,411	13 7	10	12,182	6 7	+3,770	9
Kadur	17	12,354	11 2	16	23,288	12 10	+10,934	1 8
Shemoga	22	16,676	0 10	22	17,531	3 2	+855	2 4
Chitaldroog	8	3,388	8	8	2,556	.	-832	8
Total	140	81,757	1 7	127	96,016	6 10	+14,259	5 3

Results of the Sales
of Separate Shops } 38. The following table
shows the results of
the Sales of Separate Shops as compared
with

with those of the previous years—

Tracts	1892-93				1893-94				Difference			
	No. of Separate Shops	Amounts of highest bids		No. of Separate Shops	Amounts of highest bids							
		Rs	A P		Rs	A P	Rs	A P				
Bangalore city	26	16714	12	26	15148			-1566	12			
Mysore Town	19	7085		19	5360			-1725				
Kolar Gold Fields	17	14484		17	23,316			+8832				
Total	62	38283	12	62	43,824			+5540	4			

Demand } 39 The demand under
under arrack } arrack including the balance
at the close of the previous year and excluding
local cess on duty amounted to Rs 1629210-5-11 against
Rs 1681768-6-8 in the previous year as per details below:—

Districts	1892-93						1893-94					
	Duty		Rental		Total		Duty		Rental		Total	
	Rs	A P	Rs	A P	Rs	A P	Rs	A P	Rs	A P	Rs	A P
Bangalore	465553	12 2	40800	2 5	506353	14 7	476882	11 11	38687	4 1	515570	
Kolar	310248	12 8	30806	13 9	341055	10 5	328344	10 7	41844	2 5	370188	13
Tumkur	49106	1 2	3838	7 2	52944	8 4	50918	4	3740	8	54658	8 4
Mysore	157241	8 2	12506	11 6	169748	3 8	168993	1 3	9619	12 2	178612	13 5
Hassan	82012	11 11	9008	7 8	91021	3 7	86860	4 11	13264	5 3	100124	10 2
Kadur	165023	5	15004	9 11	180027	14 11	188084	9 2	25229	8 9	213314	1 11
Shemoga	135864	7 1	18041	11 9	153906	2 10	145846	13 8	19229	7 11	165076	5 7
Chitaldroog	26606	2 3	3796	10	30402	12 3	27806	12 1	3287	7 7	31094	3 8
Arears.	156308	1			156308	1	570	13 10			570	13 10
Total	1547964	12 6	133803	10 2	1681768	6 8	1474307	13 9	157902	8 2	1629210	5 11

Demand under } 40 The demand under
local cess on } local cess on arrack duty
arrack— } including the balance at the close of the
previous year, amounted to Rs 91691-13-10
against

Local cess on arrack duty amounted to
Rs 91,691-13-10 against Rs 86,835-10-3 in
the previous year :-

Districts	1892-93			1893-94		
	Rs	A	P	Rs	A	P
Bangalore	28,992	12	11	29,440	15	9
Kolar	19,358	6	10	20,533	6	7
Tumkur	3,093	3	7	3,175	10	2
Mysore	9,809		7	10,530	11	2
Hassan	5,123	14	1	5,425	5	5
Kadur	10,310	2	11	11,752	10	9
Shenoga	8,488	6		9,098	4	5
Chitaldroog	1,659	11	14	1,734	13	7
Total	86,835	10	3	91,691	13	10

Incidence of } 43. The incidence of total
arrack Revenue } arrack Revenue including
local cess, per head of population, was
as per particulars below

Districts	Total arrack Revenue including local cess						Population	Incidence per head of population						
	1892-93			1893-94				1892-93			1893-94			
	Rs	A	P	Rs	A	P		Rs	A	P	Rs	A	P	
Bangalore civil and Military Station	371947	5	387254	79	100081	3	11	6	3	13	11			
Bangalore city	248106	77	253628	133	80285	3	2	6	3	2	7			
Rest of Bangalore district	282898	3	289961	133	622628		7	3			74			
Kolar Gold Fields	167239	9	201233	32	11000	15	3	3	18	14	6			
Rest of Kolar district	189472	59	189186	11	580030		5	3			53			
Tumkur	55689	3	57768	26	580786		1	6			16			
Mysore Town	109318	15	111220	63	74048	1	7	7	1	8				
Rest of Mysore district	69205	2	76079	105	1107766		1				11			
Hassan	95063	3	105192	14	514952		2	11			211			
Kadur	188397	5	224650	57	330063		9	1			1010			
Shenoga	160696	4	174157	48	527981		4	11			57			
Chitaldroog	31330	14	32132	102	4413984		1	2			12			
Total excluding Civil and Military Station & arrack of the old cantt	1597417	8	41715210	78	4843523		6	1			66			

The

The causes of variations in the ratios of the incidence in the above ~~Statement~~ are the same as those explained in para 36 above.

Section 2 - Country Beer

Revenue from } 44. The collections of duty on Country Beer consumed in the four taverns at the city of Bangalore, amounted to Rs 839-1-9, against nothing in the previous year when no taverns existed.

Section 3. Foreign Liquors

Revenue from } 45. The Revenue derived from license fees on Foreign Spirits and Foreign Fermented Liquors, amounted to Rs 1697-8-0 as against Rs 1179-4-0 in the previous year, as per details given in the Subjoined table:—

Districts	No. of Shops		Amount of license fees			
	1892-93	1893-94	1892-93		1893-94	
Bangalore	7	7	58	4	341	4
Holar	3	5	400	.	450	.
Tumkur	2	2	31	4	.	.
Mysore	10	10	179	4	550	.
Hassan	3	3	212	8	162	8
Kadur	7	7	200	.	93	12
Chemoga	2	2	100	.	100	.
Total	34	36	1179	4	1697	8

The increase is due to new shops having been opened at Chickballapur and Holar to meet local demand. The deputy Commissioner of the Tumkur District reports that the license fee for the year under report was collected in the previous year as an advance, and that therefore no amount is shown for the year 1893-94

Section 4. Toddy

No. of Date Toddy }
Shops, and villages, } 46 The Date Toddy
population and }
area per shop } Shops numbered 3012.

against the same number in the previous year, as per details in the following table which also gives the total number of towns and villages, population, and area in Square miles for each shop:—

Districts	Total No. of Towns and villages	Total Population	Total area in Square miles	Total No. of Shops	No. of villages per shop	Population per shop	Area per shop
Civil and military Station	1	100081	12½	9	1	11120	1.4
Bangalore city	1	80285	8	11	1	7296	.7
Rest of the District	2460	622628	2539	333	24	2869	7.4
Holar	2845	591030	3059	336	8	1759	9.1
Tumkur	2349	580786	4093	590	4	984	6.9
Mysore Town	1	74048	7	10	1	7405	.7
Rest of the District	2741	1107766	5000	910	3	1217	5.5
Hassan	2304	514952	2603	218	11	2362	11.9
Kadur	1192	330063	2635	110	11	3000	23.9
Shimoga	1810	527981	3986	115	15	4591	34.6
Chitaldroog	1179	413984	3994	370	4	1118	10.8
Total	16883	4943604	27936½	3012	5	1641	9.2

Results of the } 47. The results of the
Sales of Farms } sales of late Sudder
 Farms are given in the following statement -

Districts	No of Farms		Amounts of highest bid						Difference		
	In	In	1892-93			1893-94					
	1892-93	1893-94	Rs	A	P	Rs	A	P	Rs	A	P
Bangalore civil and Military Station & city	1	1	56962	12	2	51040	14	6	5921	13	8
Rest of Bangalore District	134	142	166766	10	:	171360	12	1	+4594	2	1
Kolar	86	150	131632	14	3	124718	9	4	-6914	4	11
Tumkur	254	316	229493	1	1	222440	1	7	-7052	15	6
Mysore	392	253	421458	7	5	421782	8	7	+324	1	2
Hassan	133	141	110424	16	7	105796	2		-4628	8	7
Kadur	27	31	49254	10	3	50334	14		+1080	3	9
Shemoga	47	48	39865	5	7	40010	1	4	+144	11	9
Chittaldroog	163	115	191027	10	9	196589	1		+5561	6	3
Total	1237	1197	1396886	2	1	1384073	5		-12813	1	8

The Farm of the Civil and Military Station and City of Bangalore was worked on aman or under departmental supervision up to 31st December 1893; and from 1st January 1894, it has been given out on contract for a monthly rental of Rs 4050 including local cess, up to 30th June 1897. The decrease in the Civil and Military Station and City of Bangalore and in the Districts of Kolar, Tumkur and

Hassan

Hassan is reported to be due to losses sustained by certain Farmers & in the previous year

Collections under } 48. The collection
 Date Toddy Rental } under Date Toddy
 Rental excluding local cess, aggregated
 Rs 1352366-8-6 against Rs 1310887-2-9
 in the previous year, as per following
 particulars: —

Districts	1892-93			1893-94			Difference	
	Rs	A	P	Rs	A	P	Rs	A
Bangalore	196992	11	3	222110	10	8	+25107	15 5
Kolar	123039	10		126568	6	4	+3529	56
Tumkur	218971	2	6	229750	11	4	+10779	8 10
Mysore	410974	9	7	386282	2	2	-24692	7 5
Hassan	105939	11		104955	10	8	-983	6 3
Kadur	47088	12	9	52480	2	5	+5391	58
Shimoga	36747	2		41845	1	8	+5097	15 8
Chitaldroog	17134	10	11	188383	11	3	+17249	4
Total	1310887	2	9	1352366	8	6	+41479	5 9

Collections under }
local cess on date } 49 } The collections
 Toddy Rental — } under local cess
 on Date Toddy Rental amounted
 to Rs 81579-14-0 against Rs 79282-5-9
 in

in the previous year as per undermentioned details:—

Districts	1892-93			1893-94			Difference		
	Rs	A	P	Rs	A	P	Rs	A	P
Bangalore	9136	13	9	11620	6	1	+2483	8	4
Kolar	7318	6	3	7912	6	7	+594		4
Tumkur	13653	10	4	14247	12	3	+594	1	11
Mysore	25938	5	5	23698	2	6	-2240	2	11
Hassan	6690	8	5	6523	10	4	-166	14	1
Kadur	3150	2	4	3210	11	4	+60		9
Shimoga	2782	2	8	2615			-167	2	8
Chitaldroog	10612	4	7	11751	12	11	+1139	8	4
Total	79282	5	9	81579	14		+2297	8	3

Gross collections under date Toddy Rental } 50 The gross collections under date Toddy Rental aggregated Rs 1433946-6-6 against Rs 1390169-8-6 in the previous year, as per details given in the subjoined table:-

Districts	1892-93			1893-94			Difference		
	Rental including local cess			Rental including local cess					
	Rs	A	P	Rs	A	P	Rs	A	P
Bangalore	206129	9		233721	9		+27591	7	9
Kolar	130357	7	1	134480	12	11	+4123	5	10
Tumkur	232624	12	10	243998	7	7	+11373	10	9
Mysore	436912	15		409980	4	8	-26932	10	4
Hassan	112629	9	4	111479	5		-1150	4	4
Kadur	50238	15	1	55690	13	9	+5451	14	8
Shimoga	39529	4	8	44460	1	8	+4930	13	
Chitaldroog	181746	15	6	200135	8	2	+18388	8	8
Total	1390169	8	6	1433946	6	6	+43776	14	

Incidences

Incidence of } 51/ The incidence of
Date Toddy }
Revenue } Date Toddy Revenue
 per head of population was Rs 0-4-8
 against Rs 0-4-6 as per following
 particulars:—

Districts	Population	Incidence			
		1892-93		1893-94	
Bangalore	802994	41	41	48	48
Kolar	591030	36	36	38	38
Tumkur	580786	65	65	69	69
Mysore	1181814	511	511	57	57
Hassan	514952	36	36	36	36
Kadur	330063	25	25	28	28
Shemoga	527981	12	12	14	14
Chitaldroos	413984	7	7	78	78
Total excluding Civil and Military Stations	4943604	46	46	48	48

Comparison of incidence
 of arrack Revenue with
 that of Date Toddy Revenue
 and incidence of both
 Revenues combined } 52/ The
 following

table exhibits the incidence of
 arrack Revenue as compared
 with that of Date Toddy Revenue
 and also the incidence of both
 arrack and Date Toddy Revenues
 combined:—

Districts	Total Population	Total arack Revenue including Local cess		Total sate Toddy Revenue including Local cess		Incidence of arack Revenue		Incidence of sate Toddy Revenue		Incidence of arack and sate Toddy Revenue combined	
		Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP
Civil and Military Station	1,00,081	387254	79	252720	1	3	1311	0	4	4	2
Bangalore city	80,285	253628	133	2676328	3	27	0	43	3	611	
Rest of the district	6,22,628	289961	133	18168514	0	74	0	46	0	116	
Kolar Gold Fields	13,182	201233	32	1344801211	18	146	0	53	0	38	0
Rest of the district	5,77,848	189186	11								
Tumkur	5,80,786	57768	26	243998	77	0	16	0	69	0	84
Mysore Town	74,048	111220	63	40998048	1	8	0	11	0	57	0
Rest of the district	11,07,766	76079	105								
Hassan	5,14,952	105192	14	111479	5	0	211	0	36	0	66
Kadur	3,30,063	224650	57	55690	139	0	140	0	28	0	136
Shimoga	5,27,981	174157	48	44460	18	0	54	0	14	0	69
Chitaldroog	4,13,984	32132102	200	13582	0	12	0	78	0	811	
	5	7									

Demand under rental } 53 The right of drawing
from Bagani Toddy
 to ddy from Bagani trees with power to
 sell the to ddy, was disposed of by
villages in the Hassan, Kadur and
 Shimoga districts, the results as compared
 with those of the previous year, being as
 follows:—

Districts	1892-93						1893-94						Difference	
	Rental		Local cess		Total		Rental		Local cess		Total			
	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP
Hassan	1878	123	117	69	1996	3	2237	4	139	133	2377	13	+380	143
Kadur	1670	210	104	62	1774	9	1714	96	107	27	1821	121	+47	31
Shemoga	6909	09	431	13	7340	139	6909	9	431	13	7340	139		
Total	10457	3510	653	911	11111	99	10860	143	678	1210	11539	111	+428	14

purchased by the Ganga Contractors
for Rs 20-8-0

Import of } 56) The total quantity of
Ganga } Ganga imported by the
Government Contractors during the
year under report from the Madras
Presidency, amounted to 1538 maunds
-22 Seers against 1138 maunds and 27
seers in the previous year, as per
particulars below:—

Place from which imported	1892-93		1893-94	
	m	s	m	s
Coconada			542	22
Vellore	1138	27	996	
Total	1138	27	1538	22

Wholesale } 57) The Government Contractors
Shops } as wholesale vendors, established
62 wholesale shops for the convenience
of retail vendors, against the same
number in the previous year:—

Districts	1892-93	1893-94
Bangalore	12	13
Kolar	12	10
Tumkur	5	6
Mysore	9	8
Hassan	5	5
Kodur	7	7
Chennarayana	9	8
Chitaldroos	3	5
Total	62	62

Districts	Population	Population per Shop	
		1892-93	1893-94
Bangalore city	80,285	26,462	20,071
Rest of Bangalore District	622,628	31,131	29,649
Kolar	591,030	29,551	29,551
Tumkur	580,786	41,485	34,164
Mysore Town	74,048	14,810	10,578
Rest of Mysore District	110,776	7,385	6,516
Hassan	514,952	85,825	64,369
Kadur	330,063	33,006	27,585
Shemoga	527,981	22,956	26,399
Chitaldroog	413,984	137,994	59,140
Total	4,843,523	40,702	36,417

Consumption of Ganja } 60 } The total consumption of Ganja and Majum amounted to 48,099 Seers and 12 tolas against 41,325 Seers and 15 tolas in the previous year as per following details:-

Districts	Ganja		Majum		Total	
	1892-93	1893-94	1892-93	1893-94	1892-93	1893-94
	Seers &	Seers &	Seers &	Seers &	Seers &	Seers &
Bangalore city	3870	4660	130	85	4000	4745
Rest of Bangalore District	4431	4859	34	44	4165	4903
Kolar	4429	5388	246	211	4675	5599
Tumkur	3775	4358			3775	4358
Mysore Town	7060	6929	545	605	7605	7534
Rest of Mysore District	3735	4377	40	34	3775	4411
Hassan	2586	3111			2586	3111
Kadur	4866	6280		5	4866	6285
Shemoga	5219	6205	118	127	5337	6332
Chitaldroog	540	1020			540	1020
Total	40,212	46,988	1113	1111	41,325	48,099
	5	5	5	5	5	5

Seers

The increase of consumption is attributable partly to increased number of shops, to stricter supervision, and to the prosecution of a number of cases of illegal cultivation of ganja hemp, which facts tended to increase the sales of licit drugs.

Incidence of consumption per head of population } 61. The incidence of consumption of ganja and opium per head of the total population of the Province, excluding civil and military station, was 24 tolas.

Collections under ganja } 62. The collections on account of ganja Revenue amounted to Rs 18,844-11-9 including local cess against Rs 14,725-5-6 in the previous year as specified in the following table:-

Districts	1892-93						1893-94						Difference
	State Revenue		Local Cess		Total		State Revenue		Local Cess		Total		
	Rs	A P	Rs	A P	Rs	A P	Rs	A P	Rs	A P	Rs	A P	
Bongalore	2514	9	142	128	2657	58	2762	121	162	69	2925	210	2513
Kolar	2322	29	145	22	2467	411	2677	16	167	59	2845	345	712
Tumkur	1383	911	86	510	1469	159	2144	45	134	3	2278	48	981
Mysore	1992	-	119	9	2111	9	1194	111	69	11	1263	3	817
Hassan	1179	911	73	117	1253	56	1185	6	74	1	1259	6	512
Kodur	1823	97	113	157	1937	92	3343	147	208	1511	3552	146	1534
Shemoga	2403	36	141	93	2544	129	3928	71	230	72	4158	143	1461
Chitaldroog	267	39	16	113	283	15	529	8	33	11	582	9	2829
Total	13886	5	839	51	14725	56	17765	49	1079	7	18844	114	4663
	6		6				6		6		6		6

consumption } 65. The following table
of opium } exhibits the consumption of opium
as compared with the previous year:—

Districts	1892-93		1893-94		Difference	
	S	F	S	F	S	F
Bangalore city	529	.	253	3	-275	21
Rest of Bangalore district	254	21	561	0	+306	3
Kolar	361	3	396	6	+35	3
Tumkur	141	18	152	6	+10	12
Mysore Town	598	7	627	12	+29	5
Rest of Mysore district	375	0 $\frac{11}{16}$	438	15 $\frac{3}{4}$	+63	15 $\frac{1}{16}$
Hassan	167	.	187	23	+20	23
Kodur	361	4 $\frac{1}{2}$	404	18	+43	13 $\frac{1}{2}$
Shenoga	175	12	175	.	-0	12
Chitaldroog	57	.	40	11 $\frac{1}{4}$	-16	12 $\frac{3}{4}$
Total	3020	18 $\frac{3}{16}$	3236	23	+216	4 $\frac{13}{16}$

Incidence of } 66. The incidence of
consumption } opium consumption per head of
the total population of the Province,
excluding the Civil and Military
Station, was .01 tola

Opium } 67. The realizations under
Revenue } opium amounted to Rs 30821-5-9
against Rs 28848-3-9 in the previous
year, as per following details:—

Districts	1892-93						1893-94						Difference	
	Sale		License		Total	Sale		License		Total				
	Proceeds of opium in Treasuries	Jeas	Proceeds of opium in Treasuries	Jeas										
	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP	Rs	AP
Bangalore	7348	13.3	21.8		7370	5.3	7632	6.9	327		7664	13.9	+294	8.6
Kolar	3385	8.9	31.8		3417	.9	3714	13.6	37		3751	13.6	+334	12.9
Tumkur	1328	14.6	26.4		1355	2.6	1427	5.6	27		1454	5.6	+99	3.
Mysore	9124	14.4	26.5	3	9389	14.7	9995	5.5	189	5.3	10184	10.5	+794	11.10
Hassan	1565	10	13.8		1579	2	1762	1.9	31.8		1793	9.9	+214	7.9
Kadur	3386	2.2	6.2		3448	2.2	3794	8.6	88.8		3883	.6	+434	14.4
Shemoga	1645	5	10.2	13.6	1748	2.6	1640	10	53		1693	10	-54	8.6
Chitaldroog	534	6	6		540	6	379	6.4	16		395	6.4	+14	1.58
Total	28319	10	528	9.9	28848	3.9	30346	9.4	474	12.5	30821	5.9	+1973	2
	12	4	1	3	1		4	1	3	1	4	1	2	1

Incidence of } 68) The incidence of
Opium Revenue }
 Opium Revenue per head of the total
 population of the Province
 excluding the Civil and Military
 Station was 1.01 pies.

Recan → Chapter IV - Miscellaneous

Collections } 69 The collections under
 all items of "Excise Miscellaneous" and
 interest amounted to Rs 11488-14-1
 and 4002-11-9 respectively against
 Rs

Rs 20,244-12-8, and 4151-14-4 as per details below: —

Districts	1892-93				1893-94			
	Excise		Interest		Excise		Interest	
	Miscellaneous		Miscellaneous		Miscellaneous		Miscellaneous	
Bangalore	Rs 78	AP 76	Rs 458	AP	Rs 150	AP 13	Rs 411	AP 51
Kolar	8		304	93	21	4	231	143
Tumkur	180	12	556	41	32	16	329	85
Mysore	52	611	1191	114	43	8	172	84
Hassan	124	115	450	89	10	44	317	151
Kadur	45	107	182	11	86	3	79	92
Shimoga	120	109	167	34	95	31	200	121
Chitaldroog	61	14	586	148	21	12	710	34
Huzur Treasury	195	808	274	144	108	93		
Total	20244	128	24151	144	1488	141	4002	119

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Though the amount of interest collected on arrears of Excise Rentals is shown in the above table, yet it is not included in Excise Revenue as the item is credited under "XVIII. Interest on arrears of general Revenue" in the accounts of Treasuries. The Excise Commission is of opinion that the amount of interest collected on the arrears of Excise Revenue, ought to be credited under "Excise miscellaneous

Miscellaneous. The Comptroller has been separately addressed on the ~~subject~~.

Area
cal 2 Chapter V - Financial Results.

Gross Receipts } 70 The gross receipts under all Excise heads aggregated Rs. 32 24 210 - 11 - 1 against Rs 32,20,342 - 0 - 11 in the previous year, as per particulars below: -

Heads of Receipts	1892-93			1893-94			Difference		
	Rs	A	P	Rs	A	P	Rs	A	P
1 Arrack	15974	17	8 4	1715	210	7 8	+ 117	792	15 4
2 Country Beer	.....	0	0	839	1	9	+ 839	1	9
3 Foreign liquors	1179	4		1697	8		+ 518	4	
4 Date Toddy	1390	169	8 6	1433	946	8 6	+ 437	76	14
5 Bagani Toddy	12020	3	11	10791	5	9	- 1228	14	2
6 Gampa	14725	5	6	18844	11	9	+ 4119	6	3
7 Opium	28848	3	9	30821	5	9	+ 1973	2	
8 Miscellaneous	20244	12	8	11488	14	1	- 8755	14	7
Total	3064	604	14 8	3223	639	13 3	+ 1590	34	14 7
Add arrears of the old contract which closed on 31st March 1892	155737	2	3	570	13	10	- 155166	4	5
Grand Total	32,20,342	11		3224210	11	1	+ 3868	10	2

17 1/2

Taking together all heads of receipts, the Gross Revenue of the year under report, including the arrears of the old arrack contract which closed on

on 31st March 1892, show an increase of only Rs 3868-10-2 over that of the previous year. But for the sake of correct comparison, the arrears amounting to Rs 155737-2-3 on account of the old arrack contract that closed on 31st March 1892, and which were collected in 1892-93, should be deducted from the Grand Total of Rs 3220342-0-11, the balance viz: Rs 3064604-14-8 being taken as the revenue proper of 1892-93. Similarly the sum of Rs 570-13-10 being the remaining arrears of the said old arrack contract, which were collected in 1893-94, should be deducted from Rs 3224210-11-1, the aggregate receipts of 1893-94, the balance viz Rs 3223639-13-3, being taken as the revenue proper of 1893-94. Accordingly, the proper increase of revenue from all sources for the year under Report, is Rs 159034-14-7, as per details given in the above table. From which it will be seen that there was an improvement under all heads, except under "Bagani Toddy" and "Miscellaneous" the latter showing a decrease of Rs 8755-14-7 which is owing to the receipts of the

the year 1892-93 under "Miscellaneous" having risen to Rs. 20 244-12-8 in consequence of the proportionate cost of arrack establishment payable by the Civil and Military Station for both the years 1890-91 and 1891-92 having been received in 1892-93

Expenditure } 71 The total expenditure under all heads amounted to Rs 264392-12-3 against Rs 204780-14-2 as per particulars below:—

No.	Items	1892-93			1893-94			Difference		
		Rs	A	P	Rs	A	P	Rs	A	
1	Pay of Excise Commissioner	10200	.	.	10200	.	.			
2	Fixed travelling allowance do									
3	Pay of Assistant to Excise Commissioner				900	.	.			
4	Pay of Special Assistant Commissioner				5233	5	4			
5	Head Quarters Establishment	6000	.	.	6440	.	.			
6	District do	15953	5	10	15234	1	2			
7	Executive Staff (out-door work)				1866	10	8			
8	Detective Staff	16620	6	1	15467	10	10			
9	Contingencies	10608	3	8	12159	11	7			
10	Batta to officials not drawing fixed allowance	1511	13	11	1511	8	2			
11	Instruments furniture &c	579	6	8	767	14	7			
12	Bonus to officials of the Excise Department	602	6	10	8180	5	2			
13	Travelling allowance	2900	.	.	4349	11	3			
14	Payment to Civil and Military Station on account of its share of the Toddy Revenue	2413	5	8	2723	11	8			
15	Price of opium (wastage &c)	5680	4	2	3656	9	5			
16	Secret Service and rewards	12845	11	11	12176	6	9			
17	Establishment entertained in the Comptroller's office for auditing the accounts of the Excise Department	433	1	.	93	10	.			
18	Temporary Establishment	1200	.	.	700	.	.			
19	Toddy do	300	.	.	225	.	.			
20	do temporary do	3344	10		11420	13	4			
21	Contingencies of toddy establishment	1089	15	8	458	6	5			
22	Travelling allowance of do	266	6	1	713	2	5			
23	Toddy amari establishment	1178	7	1	880	7	.			
24	do Contingencies				2893	12	1			
25	Other items				23144	4	7			
26	Remuneration paid to Contractors for carrying liquor from distillery to the Bonded depots &c	23704	2	6	80	5	.			
	Total expenditure for the Province	57252	12	3	57579	4	10			
		204780	14	2	264392	12	3	59611	14	1

The principal items which contributed to the increased expenditure were the following:-

- (1) cost of Instruments;
- (2) the cost of the amani management of the Toddy vend Farm of Bangalore,
- (3) the revised Scale of Toddy establishment,
- (4) employment of Votta mutsaddys in Taluk Catcheries for Excise work and
- (5) the appointment of an assistant to the Excise Commissioner.

Surplus } 72 } The total expenditure of Rs 2,64,392-12-3 being deducted from the gross Revenue viz Rs 32,24,210-11-1, the surplus of the year under report was Rs 29,59,817-14-10 as compared with Rs 30,55,561-2-9 of the previous year

Chapter VI.

Piece
can } → Measures for the protection of
Excise Revenue

Preventive and
Detective work } 73 } The preventive and detective work was fairly performed.

In the year under report 341 cases affecting 4,98 persons, were prosecuted before the Magistracy.

Magistracy, against 303 cases affecting 404 persons in the previous year. The annexed Statement shows the general results for each district:—

Districts	years	Dilution of liquor			Illicit distillation			Smuggling of contraband liquor			Other offences			Total		
		% of cases prosecuted	% of persons concerned	% of persons convicted	% of cases prosecuted	% of persons concerned	% of persons convicted	% of cases prosecuted	% of persons concerned	% of persons convicted	% of cases prosecuted	% of persons concerned	% of persons convicted	% of cases prosecuted	% of persons concerned	% of persons convicted
<i>all the</i>		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Bangalore	1892-93	20	20	18	0	0	0	0	0	0	7	8	7	27	28	25
	1893-94	3	3	3	0	0	0	0	0	0	24	32	26	27	35	29
Kolar	1892-93	3	5	5	0	0	0	0	0	0	28	40	39	31	45	44
	1893-94	4	6	4	0	0	0	0	0	0	22	33	29	26	39	31
Tumkur	1892-93	7	7	6	0	0	0	0	0	0	42	45	37	49	52	43
	1893-94	1	1	1	0	0	0	0	0	0	62	74	68	63	75	69
Mysore	1892-93	8	12	9	0	0	0	0	0	0	15	16	14	23	28	23
	1893-94	3	7	4	0	0	0	0	0	0	33	62	56	36	69	60
Hassan	1892-93	3	3	2	0	0	0	0	0	0	6	6	5	9	9	7
	1893-94	1	1	1	0	0	0	0	0	0	40	53	38	41	54	39
Kadur	1892-93	8	9	8	22	25	25	0	0	0	23	23	18	53	57	51
	1893-94	6	6	6	4	4	4	4	7	7	35	36	28	49	53	45
Shemoga	1892-93	8	22	18	20	27	22	0	0	0	23	67	63	51	116	103
	1893-94	6	6	6	8	19	17	1	1	1	57	103	96	72	129	120
Chitaldroog	1892-93	0	0	0	0	0	0	0	0	0	60	69	46	60	69	46
	1893-94	0	0	0	0	0	0	0	0	0	27	44	41	27	44	41
Total	1892-93	57	78	66	42	52	47				204	274	229	303	404	342
	1893-94	24	30	25	12	23	21	5	8	8	300	437	380	341	498	430

General remarks } 74 The duties of the department were on the whole satisfactorily performed both

both by the Subordinates of the Central office and the Deputy Commissioners' offices and of the Executive Staff. The constitution of two separate Inspection Staffs, one for the supervision of the work relating to Country Spirits, Foreign liquors, Country beer and drugs and the other exclusively for the work relating to Foddy, is a draw-back in the Excise Administration, and for reasons which have been already reported to Government the amalgamation of the two said Staffs into one Inspection Staff is of great importance to ensure efficient supervision over all items of Excise Revenue. The proposals for this measure have been printed and sent to the Deputy Commissioners for their opinion as per orders from Government.

Statistics } 75 } The following statements are hereto appended: —

- (1) Demand collection and Balance Statement of Excise Revenue No. 6.

490
sum
is

- (2) Demand, collection and Balances
Statement of local cess on Excise
Revenue Rs. 6 A
- (3) Statement of Revenue derived
from duty upon the consumption
of spirits, fermented liquors and
drugs.
- (4) Statement of Revenue derived
from duty on the consumption
of spirits.
- (5) Statement of Revenue derived
from duty upon the consumption
of Foreign spirits imported from
abroad.
- (6) Statement of Revenue derived
from duty on consumption of
country spirits.
- (7) Statement of materials from
which country spirit is distilled.
- (8) Statement of Revenue derived
from wine Beer and Fermented
liquors.
- 9 Statement of Revenue derived
from opium and preparations
of opium such as Madath, Chandan

400
Cms
Ward

66

(10) Statement of Revenue derived from Ganja and its preparations.

W. G. S.

Stubbetts
Excise Commissioner
in Mysore.

Excise Commissioners Office } In. O.
Bangalore 28th February 1895 } 

(2)

SECTION S.P. Ia
FILE No. 29-194-8
SERIAL No. 2

8-8-95
8

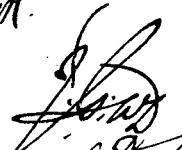
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EX 49

Enclosure Nos. 4.

Has the honour to request
that the enclosures may be printed
and proofs thereof furnished at
a very early date

By Order


7-8-95
Revenue Secretary

8/1

S.P.
6/8/95

Draft for aff

SECTION	5-12
FILE No.	28-4-57
SERIAL No.	1

The First Asst:

To the Resident
 No. 9560 in Mysore
 Ex: 287 D 22-4-96
 Sir, 27 mg

I am directed to forward
 herewith 9 copies of the Enquire
 for Mysore
 Administration Report for the
 year 93-94.

I have &c

22/4/96

Secretary.

283
 17/4/96

18/4/96

Enclosure 7 of 4

REPORT ON THE ADMINISTRATION OF EXCISE, REVENUE IN MYSORE STATE FOR THE YEAR 1893-94.

CHAPTER I.—INTRODUCTION.

Revenue year.—The revenue year under report was one of twelve months, beginning with 1st July 1893 and ending with 30th June 1894.

2. *Excise Laws and Rules.*—The usual Acts remained in force, namely, the Opium Act I of 1878, the Excise Act XXII of 1881, as extended to this State by Regulation III of 1885, and Act XVI of 1863, as extended by Regulation II of 1885. The present Excise Act not being suitable for the requirements of this State, the introduction of the Madras Abkari Act instead, has been recommended. The following rules framed and issued by the Local Government under the aforesaid Acts were also in force.—

- (1) Opium Rules in Government Notifications Nos. 64, dated 4th February 1880, 239, dated 18th March 1885, and Camp No. 552-1, dated 27th June 1894;
- (2) Ganja Rules in Government Notifications Nos. 229, dated 27th February 1885, and 483, dated 4th May 1887;
- (3) Foreign Liquor Rules in Government Notifications Nos. 31, dated 9th May 1889, 211, dated 26th August 1890, 381, dated 29th January 1891, 400, dated 11th February 1891, 4, dated 3rd April 1891, 4920—R. 511, dated 17th September 1893, 18968—R. F. 119-93, dated 5th May 1894, and 21873—R. 2336, dated 11th June 1894;
- (4) Arrack Rules in Government Notifications Nos. 495, dated 30th March 1892, and 13287—R. F. 255-92, dated 30th January 1893;
- (5) Rules for the methylation and sale of spirits rendered effectually and permanently unfit for human consumption, published under Government Notification No 12981—R. F. 208-92, dated 27th January 1893;
- (6) Date Toddy Rules in Government Notifications Nos. 11813—R. F. 233-92, dated 14th January 1893, and 14837—R. F. 210-92, dated 7th March 1893; and
- (7) Rules for regulating the appointments of Excise Officers by the Deputy Commissioners under Section 24 of the Excise Act, published under Government Notification No. 13479—R. 1629-92, dated 28th January 1893.

3. The amendments required in the Arrack and Toddy Rules and recommended in this office letters Nos. 3765—376 and C. 35, dated 11th May 1894 and 14th April 1894, respectively, have not yet been sanctioned and published by Government.

4. *Central Distillery System.*—For the manufacture and supply of arrack to the vend farms and separate shops throughout the province, including the Civil and Military Station of Bangalore, there is only one Central Distillery near Bangalore, the sole manufacturers of arrack and other country spirits therein being Messrs. Parry & Co., of Madras, whose contract period of five years and three months extends to the 30th June 1897. The rate at which Messrs. Parry & Co. have engaged to supply arrack, is 10½ annas per gallon of 20° under proof, and proportionately for lower strengths. But for double-distilled or rectified spirits, they have been permitted to fix their own prices. The distilling operations were carried on by them satisfactorily during the year, one English still, one rectifying still and 22 country stills being at work. The prescribed minimum stock of 17,000 gallons of issuable spirit, viz 20° under proof, was maintained by them throughout the year, except for a few days when the stock had fallen below the prescribed minimum on account of heavy issues. They readily and punctually complied with all indentments for supplies of liquor.

5. *Arrack vend rent and separate shop systems.*—The arrack vend rent and separate shop systems described in the report of the previous year continued to work successfully.

6. *Arrangement for carriage and distribution of Arrack.*—The vend farmers in the Bangalore District carried their supplies of arrack in their own casks direct from the Central Distillery as usual, and deposited the same in their Depôts for issue to the shops within their respective farms. The contract of Mr. Chikka Papanna for carriage of arrack to the Bonded Depôts in the remaining Districts for distribution to the vend farmers therein, and to the Bonded Depôt at the Bangalore City for supply to the separate shopkeepers therein, having expired on 30th June 1893, the said contract for a period of three years closing on 30th June 1897 was given to Messrs Bajjannah and Maigondadeva Mudaliar, whose tenders for the contract were the lowest, namely, 6 pies per gallon of spirit conveyed from the Central Distillery to the Bonded Depôt at the Bangalore City, and 2 annas and 1½ pies per gallon of spirit transported to the Bonded Depôts in the remaining seven Districts. Besides this remuneration, the contractors were allowed a discount of actual wastage not exceeding two per cent on every gallon of spirit transported to the said Depôts in the mofussil, no discount being allowed on the quantity of spirit carried to the Bangalore City Depôt. The cost of the establishment and house rent of the said Depôts in the mofussil was borne, as usual, by the vend farmers and separate shopkeepers dependent on them, in the proportion to the number of gallons of spirit drawn from them by each.

7. *Rates of duty on Arrack.*—The rates of duty levied by Government on arrack were, as in the previous year, Rs. 4 in *Maidan* and Rs. 3-14-0 in *Malnad*, per gallon of arrack 20° under proof, and proportionately for higher and lower strengths.

8. *Retail price of arrack.*—The retail price of arrack continued to be Rs. 5-5-0 per gallon of 20° under proof throughout the Province.

9. *Price of other country spirits and their description.*—The manufacturers were allowed to issue double-distilled spirits only to the licensed shop-keepers of foreign liquors and Hospitals and other public institutions, fixing their own prices; and the shop-keepers of foreign liquors were allowed to sell them to the public at their own prices. The double-distilled spirits manufactured at the Distillery during the year were the following:—

Names of liquors.				Strengths.
(1) Rectified spirits	...	...	...	10° U. P.
				10° O. P.
				20° O. P.
				30° O. P.
				40° O. P.
				50° O. P.
(2) Milk Punch	...	...	...	60° O. P.
(3) Brandy	...	...	...	10° U. P.
(4) Whiskey	...	...	...	20° U. P.
(5) Gin	...	...	...	30° U. P.
(6) Rum	...	...	...	ditto
(7) Methylated spirits	...	...	...	ditto
				60° O. P.

10. *Country beer.*—The country beer manufactured by Messrs Leishman and Co. at Ootacamund was supplied throughout the year under report to the taverns at the Bangalore City without interruption, no taverns having been kept open in the previous year owing to the death of the then Brewer Mr. Abraham.

11. *Foreign liquors.*—The foreign liquors sold were as usual those of recognized brands manufactured in Europe, America or Australia, and imported after due payment of duty to the British India Government at the port of importation in India. The prescribed rates of license fees were:—

	Rs.
For Wholesale license	25 per year or fraction
For Retail license	50 of a year.
For Hotel license	25
For Refreshment room license	25

These licenses included power to sell double-distilled country spirits manufactured at the Central Distillery, Bangalore.

12. During the year under report, the Government sanctioned the issue of occasional licenses for the sale of foreign liquors at refreshment stalls in connection with public entertainments, namely, race meetings, &c, at the discretion of the Deputy Commissioner, for periods not exceeding ten days at one time; and at such fees not exceeding rupees twenty on each occasion as may be determined.

13. *Description of Toddy used.*—The toddy consumed by the public was extracted generally from the date palm (*Phoenix sylvestris*). In the *Malnad*, it was extracted also from Bagani trees or sago-palm (*caryota urens*) and very rarely from cocoanut trees.

14. *New Toddy system.*—The new system of administration of Toddy Revenue described in the report of the past year has been in fair working order. The object of this Department in introducing this system is to deal *directly* with the Edigas whose vocation is the manufacture and sale of toddy, and to dispense, as far as possible, with the non-professional middlemen, who, under the old "District Farm" system, secured the contracts to their own advantage, and pocketing most of the profits, left but little to the hard-working Edigas who labored for them. The petty farms under the new system being within the means of the Edigas, they can afford to take them up, so that the new system is calculated not only to make them independent and to ameliorate their condition, but also to secure to Government its proper share of revenue from the extensive date groves which it owns. In some Taluks, however, which have no date groves and which have therefore to obtain the supplies of toddy from other Taluks containing date groves, the Edigas are unable to take up the farms, as some capital is required to employ carts and bullocks to transport toddy and other establishment. Therefore in such Taluks it has been found impossible to exclude intermediaries. It has, however, come to notice that in certain localities where it is convenient for Edigas to work the farms for themselves, large capitalists under whom they used to work formerly, influence them not to bid for small farms, or to offer low amounts for them, and thereby secure the farms of *whole Taluks* for themselves. The local officers should endeavour to remedy such evils and encourage the Edigas to purchase the small farms for reasonable amounts.

15. The Excise Commissioner from the experience of the present farming system for nearly three years, has reason to believe that it calls for further changes. The yearly farmers under this system have no interest in the conservancy of date groves. They overwork the trees to get as much toddy as they can from them. Instances of tapping immature trees are also not rare, in spite of careful supervision exercised by Excise officers. The best remedy would appear to be the introduction of the tree-tax system which is said to have been brought into force in the Madras Presidency for the same reasons. Proposals will shortly be submitted to Government to introduce the tree-tax system into one Taluk in each District, as an experimental measure.

16. *Retail rates of Date Toddy.*—The retail rates of Date Toddy were the same as prescribed in the past year *viz.* :—

District.	Locality.	Price per seer equal to one imperial quart.		Fixed price per seer for bakers.
		Maximum.	Minimum.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	Civil and Military Station and City	0 1 6	0 1 0	0 1 0
	Kasabas of Taluks	0 1 3	0 0 10	...
	In villages	0 1 0	0 0 8	...
Kolar	Kasabas of Taluks	0 1 3	0 0 10	...
	In villages	0 1 0	0 0 8	...
Tumkur	Kasabas of Taluks	0 1 3	0 0 10	...
	In villages	0 1 0	0 0 8	...

District.	Locality.	Price per seer equal to one imperial quart.		Fixed price per seer for bakers.
		Maximum.	Minimum.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.
Mysore ...	Mysore Town ...	0 1 0	0 0 8	...
	Kasabas of Taluks except Krishnarajpete and Nagamangala.	0 0 10	0 0 6	...
	Krishnarajpete and Nagamangala Kasabas.	0 1 0	0 0 6	...
	In villages ...	0 0 6	0 0 4	...
Hassan ...	Hassan Town ...	0 1 0	0 0 10	...
	Other Taluk Kasabas ...	0 1 0	0 0 6	...
	In villages ...	0 0 6	0 0 4	...
Kadur ...	Taluk Kasabas ...	0 1 4	0 0 6	...
	In villages ...	0 1 0	0 0 6	...
Shimoga ...	Shimoga Town ...	0 1 6	0 1 0	...
	Channagiri and Honnali Taluks ...	0 1 0	0 0 6	...
	All other parts of the District ...	0 1 6	0 0 6	...
Chitaldrug ...	In Kasabas of Taluks and villages.	0 1 0	0 0 6	...

17. *Date plantations.*—The Districts which are greatly in need of date groves are Bangalore and Kolar. The Deputy Commissioner of the Bangalore District has made no report of any progress in planting date seeds. His attention has been drawn to this important point. The Deputy Commissioner of the Kolar District has reported that a large area measuring 471 acres has been planted up, and about 50,000 plants are in a thriving condition. The report from the Deputy Commissioner, Kadur District, shows that about forty seers of date seeds were sown in a nursery in the Chikmagalur Taluk; and that the plants which are thriving will be transplanted into a Government plantation. In the Shimoga District 215 seers of date seeds were sown in suitable localities, but only a small number of them germinated during the year under report. A site measuring 8 acres adjoining the Shimoga Revenue Plantation has been recently sown with date seeds free of cost by the villagers. The Shimoga Taluk depends chiefly on the Channagiri Taluk for its date toddy supply, and Honnali Taluk partly so, while Shikaripur and Sorab have a very scanty supply. The Deputy Commissioner states that measures will be adopted to improve the supply as far as possible. The Forest officers including the Plantation officer have also been working in the matter of raising date plantations in suitable localities in forests and plantations.

18. *Bagani Toddy.*—The right of drawing toddy from bagani or sago-palm (*Caryota urens*) and of its sale was as usual disposed of by *villages* in the *Mulnad* Districts of Hassan, Kadur and Shimoga. No separate rules exist at present to regulate the administration of revenue from Bagani Toddy. A draft of rules on the subject, which was submitted to Government after consulting the Deputy Commissioners of the said three Districts, was not sanctioned.

The Deputy Commissioner of the Kadur District remarks:—

“A very good amount of revenue could be derived from this item, if it could, as I have stated in my report of last year, be worked on a sounder system like the *Echal* or date toddy, with some relaxations as regards the liability of farmers to draw and sell the beverage.”

The Deputy Commissioner of the Shimoga District states:—

“The local men, and for the most part the professionals took up the farms under the above heads at the last and previous sales. The last Bagani Toddy sales were most favorable, and more than made good the losses in Arrack and Date Toddy. The revenue under Bagani Toddy is bound to improve further under the measures commenced last year and to be continued in the year current.”

The measures referred to by the Deputy Commissioner are the encouragement given to the local professional men (Halepikes) to take up the Bagani Toddy Farms. As per clause (c) of section 3 of the Excise Act, “Toddy (Tari) means the sap of any

kind of palm-tree." The palm-trees from which toddy is extracted are the date, cocoanut, palmyra and sago-palm. At present the farmers of Date Toddy have the right to manufacture and sell Palmyra and Cocoanut Toddy; but it does not extend to the manufacture and sale of Bagani Toddy. Only in the *Malnad* parts of the Districts of Hassan, Kadur and Shimoga, Bagani Toddy is manufactured and sold, and the right of the manufacture and sale thereof in those three Districts is disposed of separately. There appears to be no reason why this item should not be combined with Date Toddy as in Madras and other parts of India. Under the old system of leasing the right of the manufacture and vend of Date Toddy by *Districts*, the Bagani Toddy could not be combined with Date Toddy, as the former item had to be disposed of by *villages* for the convenience of the local professional men. But under the present system of leasing the said right by small farms, there seems to be no objection to dispose of the right to sell Bagani Toddy along with that of Date Toddy which now includes Palmyra and Cocoanut Toddy. The local men can compete for and take up Bagani Toddy farms as heretofore, as the existing Bagani Toddy farms can be formed into separate circles and sold accordingly. The opinions of the Deputy Commissioners of the Hassan, Kadur and Shimoga Districts have been invited on the subject.

19. *Ganja*.—Mr. C. Papanna's contract for the wholesale vend of Ganja having expired on 30th June 1893, the next contract for a period of four years, from 1st July 1893 to 30th June 1897, was disposed of by tender, and was granted to Messrs. Bajjanna and Maigondadeva Mudaliar, the minimum annual revenue guaranteed by them to Government being as per particulars below :—

	Rs.
For 1893-94	12,500
For 1894-95	13,000
For 1895-96	13,500
For 1896-97	14,000

They import the requisite supplies of Ganja for consumption in this State from the Madras Presidency, and deposit the same at the head-quarters Provincial Depôt in the Government Central Distillery buildings, from which it is issued to their wholesale Depôts established at authorized places for sale to retail vendors, the rates of duty payable to Government on wholesale vend and the wholesale and retail prices being fixed by Government as per particulars below :—

	Rates of duty payable to Government on wholesale vend, including local cess.			Wholesale Price.			Retail Price.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Ganja per seer of 24 tolas	0	6	0	0	10	0	0	13	0
Majum or any other preparation of Ganja except halva	0	2	0	0	4	0	0	6	0

No fee was fixed by Government for licenses for the retail vend of Ganja, except at the cities of Bangalore and Mysore where a fee of three rupees per mensem was fixed for each license. In view to obviate monopoly and the interference of Excise officials with the cash transactions of retail vendors of Ganja under the present "License system," the Government will be moved to sanction each of the authorized Ganja shops being sold by public auction, the result of which will determine the fair amount of license fee payable for each shop.

20. *Opium*.—No poppy cultivation was carried on, though under Rule II in Government Notification No. 64, dated 4th February 1880, the cultivation of poppy under special licenses granted with the permission of the local Government in very exceptional cases, and subject to such conditions and restrictions as the local Government may prescribe, is permitted. The requisite supplies of opium for consumption in this State were obtained as usual from the British Opium Agent at Malwa and sold to licensed retail vendors at the Government Treasuries the prescribed prices and license fees being as follow :—

Price at which opium was sold to retail vendors at Govt. Treasuries.	Price at which the licensed retail vendors sold it to the public.
Per seer of 24 tolas	Per seer of 24 tolas.
Rs. a. p.	Rs. a. p.
9 6 0	11 4 0

A fee of Rs. 9 per quarter was levied for each retail license in the towns of Bangalore, Mysore, Shimoga and Chikmagalur. In all other places no fee was levied, except where the sales in any shop exceeded Rs. 6 per month, in which case a small fee of eight annas per month was levied. In view to determine the reasonable amount of license fee for each shop, the best course would be to put up to public auction the monopoly of retail vend at each shop. The local Government will be moved to sanction the adoption of this course as per Rule XIV in Government Notification No. 64, dated 4th February 1880.

21. On 27th June 1894 the following revised rules regarding license fees were sanctioned by Government to take effect from 1st July 1894.—

“ Para 3. No fee shall be levied for licenses issued to Medical Practitioners. Shops shall be classified by the Excise Commissioner, subject to such orders as may be issued by Government from time to time, and license fees levied according to the following scale :—

First Class Shop,	Rs. 10	per mensem
Second Class Shop	Rs. 3	ditto
Third Class Shop	Rs. 8	ditto
Fourth Class Shop		Nil

The fee for each license shall be payable quarterly in advance on 1st July, 1st October, 1st January, and 1st April in each year, together with a surcharge of four annas on sales of every seer in excess of sixteen seers of opium per mensem.”

22. *Direction and control of the department and executive officers.*—The direction and control of the department vested in the Excise Commissioner, Mr. L. Ricketts presiding over the department throughout the year. The Government Central Distillery was directly under his orders. The Deputy Commissioners were, as usual, the Executive officers of the respective Districts, being assisted by the following Assistant Commissioners:—

Districts.	Assistant Commissioners.
Bangalore	Mr. Laing Meason.
Kolar	Mr. Abdul Aziz.
Tumkur	None.
Mysore	None.
Hassan	Mr. Srinivasa Charlu.
Kadur	Mr. Plumer.
Shimoga	Messrs B. Ramaswami Iyer and M. Ramachandra Rao.
Chitaldrug	Mr. Mir Kamaludin.

23. *District Excise Administration Reports.*—The District Excise Administration Reports reached the Excise Commissioners' office on the following dates:—

Districts.	Dates of receipt.
Bangalore	5th November 1894.
Kolar	6th October 1894.
Tumkur	18th September 1894.
Mysore	24th October 1894.
Hassan	12th December 1894.
Kadur	7th September 1894.
Shimoga	13th August 1894.
Chitaldrug	27th August 1894.

24. *Sources of Excise Revenue.*—The Excise revenue was as usual derived from the following sources:—

Items.	Main heads.	Sub-heads.
I. Spirits and fermented liquors.	1. Arrack, i. e. locally manufactured Country Spirit	{ (a) Still-head Duty. (b) Rental from Vend Farmers. (c) Rental from Separate Shops. (d) Rent of the Distillery buildings. (e) Penalties, confiscations &c.
	2. Foreign Liquors	License fees.
	3. Country Beer	License fees.
	4. Date Toddy	{ (a) Rental from Vend Farmers. (b) Penalties, confiscations &c.
	5. Bagani Toddy	Rental from Vend Farmers.

Sources of Excise Revenue.—concluded.

Items.	Main heads.	Sub-heads.
II. Drugs.	1. Ganja and Majum ...	(a) Duty on wholesale vend.
		(b) License fees for retail vend.
		(c) Confiscations &c.
	2. Opium ...	(a) Realizations from the sale of opium in Government Treasuries.
		(b) License fees.
		(c) Confiscations &c.

CHAPTER II—SPIRITS AND FERMENTED LIQUORS.

SECTION 1 ARRACK.

25. *Farm Depots.*—The Depots opened by Arrack Vend Farmers in the Bangalore District to deposit arrack for issue to the retail shops under them numbered 20 against the same number in the previous year, as per particulars below.

Taluk.	1892-93.	1893-94.
Bangalore ...	7	7
Nelamangala ...	1	1
Dodballapur ...	1	1
Devanahalli ...	2	2
Hoskote ...	3	3
Anekal ...	2	2
Kankachalli ...	1	1
Channarayana ...	2	2
Magadi ...	1	1
Total ...	20	20

26. *Bonded Depots.*—The Bonded Depots established by Government for warehousing arrack for the convenience of the farmers in the remaining seven Districts and of the separate shop-keepers at Bangalore and Mysore and in the Kolar Gold Fields, numbered 56 against 57 in the previous year, as per details below :—

Districts.	1892-93	1893-94
Bangalore City ...	1	1
Kolar ...	13	12
Tumkur ...	5	6
Mysore ...	9	9
Hassan ...	6	5
Kadur ...	7	8
Shimoga ...	11	10
Chitaldrug ...	5	5
Total ...	57	56

27. *Separate Shops.*—The Separate Shops in the towns of Bangalore, Mysore and Kolar Gold Fields numbered 26, 19 and 17, respectively, against the same numbers in the previous year.

28. *Shops under Vend Farmers.*—The retail shops under vend farmers numbered 807 against 788 in the previous year, as per following particulars :—

Districts.	1892-93	1893-94
Bangalore ...	198	204
Kolar ...	159	159
Tumkur ...	38	42
Mysore ...	49	50
Hassan ...	36	37
Kadur ...	101	103
Shimoga ...	168	174
Chitaldrug ...	39	38
Total ...	788	807

The increase in the number of shops is due to the following causes :—

Districts	No. of new shops opened to meet public demand.	No. of old authorized shops which had not been opened by farmers in 1892-93, and were re-opened in 1893-94.
Bangalore	2	4
Tumkur	3	1
Mysore	1	0
Hassan	1	0
Kadur	2	0
Shimoga	3	3

In the District of Chitaldrug one shop was closed during the year.

29. *Population per Separate Shop.*—In the Bangalore City and Mysore town and Kolar Gold Fields there was one Separate Shop to 3,088, 3,897, and 775 inhabitants, respectively, as particularized below :—

Locality.	Total population.	No. of shops.	Population per shop.	Remarks.
Bangalore City	80,285	26	3,088	The larger number of shops in the Kolar Gold Fields is due to the laboring classes there, who are paid very well, and who are steady consumers of arrack.
Mysore Town	74,048	19	3,897	
Kolar Gold Fields	13,182	17	775	
Compared with Civil and Military Station	1,00,081	30	3,336	

30. *Villages, Population and Area per Mofussil Shop.*—In the mofussil there was one shop to 21 villages, one shop to 5,794 inhabitants, and one shop to an area of 34 square miles, as per particulars below :—

Districts.	Total No. of vil-lages.	Total population.	Total area in square miles.	Total No. of shops.	No. of villages per shop.	Population per shop.	Area in square miles per shop.
Bangalore, excluding Civil and Military Station and Bangalore City	2,460	6,22,628	2,539	204	12	3,052	12
Kolar, excluding Gold Fields	2,337	5,77,548	3,038	159	18	3,634	19
Tumkur	2,349	5,80,786	4,093	42	56	13,828	97
Mysore, excluding Mysore Town	2,741	11,07,766	5,000	50	55	22,155	100
Hassan	2,304	5,14,952	2,603	37	62	13,918	70
Kadur	1,192	3,50,093	2,635	103	11	3,205	26
Shimoga	1,810	5,27,981	3,986	174	10	3,034	23
Chitaldrug	1,179	4,13,984	3,984	53	31	10,894	105
Total	16,872	46,76,008	27,888	807	21	5,794	34

In the Districts of Tumkur, Mysore, Hassan and Chitaldrug more toddy is consumed than arrack; hence the fewer arrack shops in them than in other Districts.

31. *Stock Balance Account of Central Distillery*.—Annexed is a statement showing the stock balance account of the Central Distillery :—

Particulars.	Admissible spirits.						Inadmissible spirits or feints.		Grand Total.		Methylated spirits.		Remarks.
	Under proof.		Proof and over proof.		Total.								
	G.	D.	G.	D.	G.	D.	G.	D.	G.	D.	G.	D.	
Balance on hand at the close of the previous year ...	18,190	36	472	7	18,662	43	787	31	19,450	23		5 47	The opening and closing balances of admissible spirit in terms of 20° U. P. were as follows. G. D. G. D. G. D. 18,190 36 + 472 7 = 19,507 41 22,899 30 + 160 30 = 21,820 24
Manufactured during the year ...	5,07,256	19	1,031	48	5,08,288	16	7,66,552	25	12,74,840	41		113 11	
Transferred from other strengths ...	591	45			591	45			591	45			
Total ...	5,26,038	49	1,504	4	5,27,543	2	7,67,340	5	12,94,883	7		189 7	
DEDUCT.													
Issued during the year ...	4,92,543	45	405	15	4,92,949	9			4,92,949	9		187 25	
Transferred to other strengths ...			591	45	591	45			591	45			
Returned for re-distillation ...	3,587	30	293	38	3,881	17	7,62,275	9	7,66,156	26			
Wastage ...	7,007	46	52	29	7,060	24	644	47	7,705	20		40	
Total ...	5,03,139	19	1,343	25	5,04,482	44	7,62,920	5	12,67,402	49		188 14	
Balance at the close of the year ...	22,899	30	160	30	23,060	9	4,420	0	27,480	9		44	

32. *Issues of Spirits from the Central Distillery*.—The issues of various kinds of spirits from the Government Central Distillery to all parts of the Province, including the Civil and Military Station of Bangalore, aggregated 4,93,136 gallons and 34 drams, against 4,66,453 gallons and 12 drams in the previous year, as per particulars below :—

Description of Spirits.	In 1892-93.						In 1893-94.					
	On prepayment of duty and price.		Under bond or free of duty.		Total.		On prepayment of duty and price.		Under bond or free of duty.		Total.	
	G.	D.	G.	D.	G.	D.	G.	D.	G.	D.	G.	D.
Arrack 20° U. P. ...	64,713	28	4,00,663	50	4,65,377	27	65,539	...	4,25,412	15	4,90,951	15
Arrack 30° U. P. ...	36	...	312	36	348	38	125	...	366	30	491	30
Double distilled spirits and other special liquors ...	602	32	68	...	670	32	1,427	49	78	17	1,506	15
Total ...	65,352	9	4,01,044	37	4,66,396	46	67,091	49	4,25,857	11	4,92,949	9
Methylated spirits ...	54	17	2	...	56	17	178	25	9	...	187	25
Grand Total ...	65,406	26	401,046	37	466,453	12	67,270	23	425,866	11	493,136	34

The whole of the arrack shown in the foregoing table as issued *on pre-payment of duty and price*, was supplied to the Vend Farmers in the Bangalore District, who obtained their supplies direct from the Central Distillery ; and the double distilled spirits and methylated spirits shown similarly in the said table were issued partly to

the licensees for the sale of foreign liquors and partly to Hospitals, private individuals, &c., as per undermentioned details :—

Particulars.			In the year 1892-93.		In the year 1893-94.	
			G.	D.	G.	D.
Arrack 20°U. P. to the farmers in the Bangalore District	...	...	64,713	28	65,539	...
Arrack 30°U. P. to the Farmers in the Bangalore District	...	...	36	.	125	...
Total			64,749	28	65,664	...
<i>Double-distilled Spirits.</i>						
To foreign liquor shop-keepers	...	...	378	26	1,177	...
To hospitals and other public institutions	...	...	80	8	112	...
To private individuals	...	...	143	49	138	49
Total			602	32	1,427	49
<i>Methylated Spirits.</i>						
To hospitals and other public institutions	...	...	40	..	32	...
To private individuals	...	...	14	17	146	25
Total			54	17	178	25
Grand Total			65,406	26	67,270	23
Deduct issues to Civil and Military Station—						
Double-distilled Spirits	...	...	162	34	357	20
Methylated Spirits	..	...	12	17	144	...
Total			175	..	501	20
Balance on account of the Mysore State			65,231	26	66,769	3

The arrack and other spirits shown in the aforesaid table as issued from the Distillery *under-bond* or free of duty, were transported to the various Bonded Depôts in the Province, as per particulars below :—

Districts.	In the year 1892-93.							In the year 1893-94.						
	No. of Bonded Depôts.	Quantity issued.				Total.	No. of Bonded Depôts.	Quantity issued.				Total.		
		Arrack.		Other spirits.				Arrack.		Other spirits.				
		Gls.	Drs.	Gls.	Drs.	Gls.	Drs.		Gls.	Drs.	Gls.	Drs.	Gls.	Drs.
Civil and Military Station of Bangalore ...	1	85,804	43	2	0	88,806	43	1	92,418	48	0	0	92,418	48
Bangalore City ...	1	58,402	4	...	0	58,402	4	1	59,276	42	0	0	59,276	42
Kolar District ...	13	83,365	40	22	0	83,387	40	12	88,864	2	4	0	88,868	2
Tumkur ...	5	13,324	13	6	0	13,330	13	6	13,567	29	0	0	13,567	29
Mysore ...	9	42,307	40	8	0	42,315	40	9	46,150	10	18	0	46,168	10
Hassan ...	6	22,355	9	4	0	22,359	9	5	24,775	43	0	0	24,775	43
Kadur ...	7	46,353	33	6	0	46,359	33	8	52,974	11	7	17	52,981	28
Shimoga ...	11	38,875	4	12	0	38,887	4	10	40,434	40	2	0	40,436	40
Chitaldrug ...	5	7,188	4	10	0	7,198	4	5	7,338	24	4	0	7,342	24
Total, including Civil and Military Station ...	58	4,00,976	37	70	0	4,01,043	37	57	4,25,830	37	35	17	4,25,866	11
Total, excluding Civil and Military Station ...	57	3,12,171	45	68	0	3,12,239	45	56	3,33,411	48	35	17	3,33,447	14

33. *Amount of Money advanced to Manufacturers by Government for Spirits issued to Bonded Depôts.*—The money advanced by the Mysore Government to Messrs. Parry and Co., manufacturers of country spirits to the Mysore State, on account of arrack and other spirits transported from the Central Distillery to the above Bonded Depôts (excluding the Civil and Military Station), amounted to Rs. 2,18,139-8-9 during the year under report, against Rs. 2,18,544-10-8 in the previous year. This transaction from the commencement of the contract of Messrs Parry and Co., as per accounts received from the Bangalore District Treasury, stood as follows:—

Several periods from the beginning of the contract.	Amount to be adjusted.						Deduct.						Balance remaining unadjusted.					
	Opening balance.	Paid to Messrs. Parry & Co.		Total.		Received from Farmers and separate shopkeepers drawing arrack from Bonded Depôts.	Paid from Excise Revenue on account of the difference in price of spirit imported from Nellikuppam.		Struck off on account of Bung wastage incurred in Bonded Depôts.		Total.							
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
For the three months of April, May and June 1892.	...	...	...	65,104	0	11	65,104	0	11	17,357	6	2	...	...	...	...	...	...
For the year 1892-93.	47,746	10	9	2,18,544	10	8	2,66,291	5	5	2,16,608	5	3	23,704	2	6	1	8	0
For the year 1893-94.	25,977	5	8	2,18,139	8	9	2,44,116	14	5	2,17,051	4	1	...	...	...	3,461	9	3
Total	...	...	...	5,01,788	4	4	...	...	...	4,51,016	15	6	23,704	2	6	3,463	1	3

34. *Stock Balance in Bonded Depôts.*—The following table exhibits the stock balance in Bonded Depôts:—

Districts.	No. of Depôts.	Balance at close of previous year.		Received during the year from the Distillery.		Total.	Deduct.				Closing balance.	
		Gls.	Drs.	Gls.	Drs.		Issued to farmers and separate shop-keepers.		Bung wastage.		Gls.	Drs.
Bangalore, excluding Civil and Military Station.	1	587	18	59,169	44½	59,757	11½	59,458	0	23	17½	275
Kolar	12	1,131	33	83,511	31	89,643	13	86,872	0	809	12	1,962
Tumkur	6	363	33	13,825	40	14,189	22	13,444	34	165	35	579
Mysore	9	1,145	2	45,674	9	46,819	11	44,747	0	537	33	1,534
Hassan	5	938	23	24,775	43	25,714	15	23,722	43	384	34	1,606
Kadur	8	945	30	52,934	32	53,880	11	51,379	0	744	47	1,756
Shimoga	10	1,893	14	40,547	¾	41,940	14¾	39,856	25	731	37¾	1,352
Chitaldrug	5	493	47	7,213	38	7,707	34	7,337	35½	100	12	269
Total	56	6,998	47	3,32,652	31½	3,39,651	30½	3,25,817	35½	3,497	24½	9,338

35. *Consumption of Arrack and other Spirits, and Duty levied thereon.*—The total quantity of arrack and other spirits issued from the Central Distillery and Bonded Depôts on prepayment of duty, amounted to Gls. 3,93,586 and Drs. 38½ against Gls. 3,72,758 and Drs. 6, the duty levied thereon being Rs. 15,61,107-9-11 against Rs. 14,78,492-6-8 as per undermentioned details :—

Districts.	1892-93.				1893-94.				Increase or decrease.			
	Quantity.		Duty.		Quantity.		Duty.		Quantity.		Duty.	
	Gls.	Drs.	Rs.	a. p.	Gls.	Drs.	Rs.	a. p.	Gls.	Drs.	Rs.	a. p.
Bangalore Civil and Military Station ...	88,398	34	3,62,049	1 5	92,656	20	3,70,726	3 10	+3,757	37	+8,677	2 5
Bangalore City ...	58,052	33	2,32,210	15 8	59,630	20	2,39,735	5 2	+1,777	33	+7,524	5 5
Rest of Bangalore District ...	65,533	45	2,62,335	9 5	65,666	0	2,62,602	8 0	+ 82	6	+ 266	14 7
Kolar Gold Fields ...	38,828	0	1,55,312	0 0	44,014	0	1,76,205	0 0	+5,186	0	+20,893	0 0
Rest of Kolar District ...	43,573	41	1,74,295	3 6	43,216	0	1,72,864	0 0	— 357	41	—1,431	3 6
Tumkur District ...	13,049	42	52,199	4 9	13,444	34	53,778	10 8	+ 394	43	+1,579	5 11
Mysore Town ...	25,482	0	1,01,928	0 0	26,760	0	1,07,098	0 0	+1,278	0	+5,170	0 0
Rest of Mysore District ...	16,237	8	65,122	8 9	18,097	0	72,388	0 0	+1,859	43	+7,265	7 3
Hassan ...	22,334	27	87,136	10 0	23,728	43	92,463	9 5	+1,344	16	+5,326	15 5
Kadur ...	45,247	18	1,75,333	7 11	51,532	17	1,99,724	8 0	+6,284	50	+24,391	0 1
Shimoga ...	37,252	18	1,44,352	13 1	39,959	42	1,54,897	4 5	+2,707	24	+10,544	7 4
Chitaldrug ...	7,066	24	28,265	13 7	7,337	35½	29,350	12 3	+ 271	11½	+1,084	14 8
Total, excluding Civil and Military Station.	3,72,758	6	14,78,492	6 8	3,93,586	38½	15,61,107	9 11	+20,828	32½	+82,615	3 3

36. *Incidence of Consumption per head of Population.*—The incidence of consumption per head of population was as follows :—

Districts.	Population.	Incidence per head of population.		Remarks.
		1892-93.	1893-94.	
		Drs.	Drs.	
Bangalore Civil and Military Station...	100,081	44.0	46.7	* This abnormal increase can scarcely be wholly attributed to greater consumption per head of population; but to an increase of the floating working population of the Gold Mines.
Bangalore City ...	80,285	36.8	37.8	
Rest of Bangalore District ...	622,628	5.3	5.4	
Kolar Gold Fields ...	13,182	150.2	170.0	
Rest of Kolar District ...	577,848	3.8	3.8	
Tumkur ...	580,786	1.1	1.2	
Mysore Town ...	74,048	17.5	18.3	
Rest of Mysore District...	1,107,766	0.7	0.8	
Hassan ...	514,952	2.2	2.3	
Kadur ...	330,063	6.9	7.9	
Shimoga ..	527,981	3.6	3.8	
Chitaldrug ...	413,984	0.9	0.9	
Total, excluding Civil and Military Station.	4,843,523	3.9	4.1	

It will be seen from the last two preceding tables that arrack consumption increased in all the Districts excepting the Kolar District exclusive of the Gold Mines, and notably in the Kolar Gold Fields, and in the Kadur District. This increase is attributable partly to the general prosperity which the State enjoyed in the year under report and to the continued influx of the immigrant laboring classes to the Gold Mines, Coffee Estates, special improvements and new buildings at the towns of Bangalore and Mysore, water projects, tank works, &c., on which day laborers obtained regular employment and high wages which placed them in a better position to

indulge their taste for drink ; and partly to the preventive measures adopted in the *Malnad* for the suppression of illicit distillation and importation of contraband liquor. In the Districts of Tumkur, Mysore, Hassan and Chitaldrug the rate of consumption was comparatively very low, which was due to the fact that more date toddy was consumed in them than arrack. It has to be noted that though the population of the Kadur District is smaller than that of the Shimoga District, yet the consumption in the former was greater than in the latter. This is owing to the existence of a larger number of labouring class in the former, on account of Coffee Estates, than in the latter. A large number of the Lambanis who live in the Shimoga District, go and work from time to time in the Coffee Estates of the Kadur District.

37. *Results of the sales of Arrack Vend Farms.*—Subjoined is a table showing the results of the sales of arrack vend farms compared with those of the previous year :—

Districts.	1892-93.		1893-94.		Difference.
	No. of Farms.	Amounts of highest bid.	No. of Farms.	Amounts of highest bid.	
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bangalore ...	32	21,461 4 0	28	19,104 0 0	— 2,357 4 0
Kolar ...	24	12,784 5 7	24	14,702 6 5	+ 1,918 0 10
Tumkur ...	10	3,420 8 0	8	3,392 0 0	— 28 8 0
Mysore ...	16	3,259 14 5	11	3,259 9 10	— 0 4 7
Hassan ...	11	8,411 13 7	10	12,182 6 7	+ 3,770 9 0
Kadur ...	17	12,354 11 2	16	23,288 12 10	+ 10,934 1 8
Shimoga ...	22	16,676 0 10	22	17,531 3 2	+ 855 2 4
Chitaldrug ..	8	3,388 8 0	8	2,556 0 0	— 832 8 0
Total ...	140	81,757 1 7	127	96,016 6 10	+ 14,259 5 3

38. *Results of the sales of Separate Shops.*—The following table shows the results of the sales of *separate shops* as compared with those of the previous year :—

Tracts.	1892-93.		1893-94.		Difference.
	No. of separate shops.	Amounts of highest bids.	No. of separate shops.	Amounts of highest bids.	
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bangalore City ...	26	16,714 12 0	26	15,148 0 0	— 1,566 12 0
Mysore Town ...	19	7,085 0 0	19	5,360 0 0	— 1,725 0 0
Kolar Gold Fields ...	17	14,484 0 0	17	23,316 0 0	+ 8,832 0 0
Total ...	62	38,283 12 0	62	43,824 0 0	+ 5,540 4 0

39. *Demand under Arrack.*—The demand under arrack including the balance at the close of the previous year, and excluding local cess on duty amounted to Rs. 1,62,9210-5-11 against Rs. 16,81,768-6-8 in the previous year, as per details below :—

District.	1892-93.									1893-94.								
	Duty.			Rental.			Total.			Duty.			Rental.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore	4,65,553	12	2	40,800	2	5	5,06,353	14	7	4,76,882	11	11	38,687	4	1	5,15,570	0	0
Kolar	3,10,248	12	8	30,806	13	9	3,41,055	10	5	3,28,344	10	7	41,844	2	5	3,70,188	13	0
Tumkur	49,106	1	2	3,838	7	2	52,944	8	4	50,918	0	4	3,740	8	0	54,658	8	4
Mysore	1,57,241	8	2	12,506	11	6	1,69,748	3	8	1,68,993	1	3	9,619	12	2	1,78,612	13	5
Hassan	82,012	11	11	9,008	7	8	91,021	3	7	86,860	4	11	13,264	5	3	1,00,124	10	2
Kadur	1,65,023	5	0	15,004	9	11	1,80,027	14	11	1,88,084	9	2	25,229	8	9	2,13,314	1	11
Shimoga	1,35,864	7	1	18,041	11	9	1,53,906	2	10	1,45,846	13	8	19,229	7	11	1,65,076	5	7
Chitaldrug	26,606	2	3	3,796	10	0	30,402	12	3	27,806	12	1	3,287	7	7	31,094	3	8
Arrears	1,56,308	0	1	...	...	...	1,56,308	0	1	570	13	10	...	...	...	570	13	10
Total	15,47,964	12	6	1,33,803	10	2	16,81,768	6	8	14,74,307	15	9	1,54,902	8	2	16,29,210	5	11

40. *Demand under Local Cess on Arrack.*—The demand under local cess on arrack duty including the balance at the close of the previous year, amounted to Rs. 91,691-13-10 against Rs. 86,835-10-3 in the previous year, as per particulars below :—

Districts.	1892-93.			1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Bangalore...	28,992	12	11	29,440	15	9
Kolar	19,358	6	10	20,533	6	7
Tumkur	3,093	3	7	3,175	10	2
Mysore	9,809	0	7	10,530	11	2
Hassan	5,123	14	1	5,425	5	5
Kadur	10,310	2	11	11,752	10	9
Shimoga	8,488	6	0	9,098	4	5
Chitaldrug	1,659	11	4	1,734	13	7
Total	86,835	10	3	91,691	13	10

41. *Collections of Arrack Revenue.*—Subjoined is a table showing collections under arrack revenue, excluding local cess, as compared with those of the previous year :—

Districts.	1892-93.									1893-94.								
	Duty.			Rental.			Total.			Duty.			Rental.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore	46,553	12	2	36,457	14	9	5,02,011	10	11	4,76,882	11	11	37,266	14	10	5,14,149	10	9
Kolar	3,10,248	12	8	27,104	12	1	3,37,353	8	9	3,28,344	10	7	41,541	3	1	3,69,885	13	8
Tumkur	49,106	1	2	3,489	15	2	52,596	0	4	50,918	0	4	3,674	8	0	54,592	8	4
Mysore	1,57,241	8	2	11,473	9	4	1,68,715	1	6	1,68,993	1	3	7,776	4	3	1,76,769	5	6
Hassan	82,012	11	11	7,926	9	2	89,939	5	1	86,860	4	11	12,906	7	0	99,766	11	11
Kadur	1,65,023	5	0	13,063	13	5	1,78,087	2	5	1,88,084	9	2	24,813	1	8	2,12,897	10	10
Shimoga	1,35,864	7	1	18,343	7	1	1,52,207	14	2	1,45,846	13	8	19,212	2	7	1,65,059	0	3
Chitaldrug	26,606	2	3	3,065	0	8	29,671	2	11	27,806	12	1	2,591	0	6	30,397	12	7
Total	13,91,656	12	5	1,18,925	1	8	15,10,581	14	1	14,73,736	15	11	1,42,781	9	11	16,23,518	9	10
Add arrears of the old Arrack contract which closed on 31st March.	1,55,737	2	3	...	...	...	1,55,737	2	3	570	13	10	...	...	...	570	13	10
Grand Total	15,47,393	14	8	1,18,925	1	8	16,66,319	0	4	14,74,307	13	9	1,42,781	9	11	16,24,089	7	8

42. *Collections under Local Cess on Arrack.*—The collections under local cess on arrack duty amounted to Rs. 91,691-13-10 against Rs 86,835-10-3 in the previous year:—

Districts.	1892-03.			1893-94.		
	Rs.	a.	p.	Rs.	a.	p.
Bangalore ...	28,992	12	11	29,440	15	9
Kolar ...	19,358	6	10	20,533	6	7
Tumkur ...	3,093	3	7	3,175	10	2
Mysore ...	9,809	0	7	10,530	11	2
Hassan ...	5,123	14	1	5,425	5	5
Kadur ...	10,310	2	11	11,752	10	9
Shimoga ...	8,418	6	0	9,098	4	5
Chitaldrug ...	1,659	11	4	1,734	13	7
Total ...	86,835	10	3	91,691	13	10

43. *Incidence of Arrack Revenue.*—The incidence of total arrack revenue including local cess, per head of population, was as per particulars below:—

Districts.	Total arrack revenue including local cess.		Population.	Incidence per head of population.	
	1892-93.	1893-94.		1892-93.	1893-94.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Bangalore Civil and Military Station.	3,71,947 0 5	3,87,254 7 9	1,00,081	3 11 6	3 13 11
Bangalore City ...	2,48,106 7 7	2,53,628 13 3	80,285	3 2 6	3 2 7
Rest of Bangalore District	2,82,898 0 3	2,89,961 13 3	6,22,628	0 7 3	0 7 4
Kolar Gold Fields ...	1,67,239 9 10	2,01,233 3 2	11,000	15 3 3	18 14 6
Rest of Kolar District ...	1,89,472 5 9	1,89,186 1 1	5,80,030	0 5 3	0 5 3
Tumkur ...	55,689 3 11	57,768 2 6	5,80,786	0 1 6	0 1 6
Mysore Town ...	1,09,318 15 8	1,11,220 6 3	74,048	1 7 7	1 8 0
Rest of Mysore District...	69,205 2 5	76,079 10 5	1,107,766	0 1 0	0 1 1
Hassan ...	95,063 3 2	1,05,192 1 4	5,14,952	0 2 11	0 2 11
Kadur ...	1,88,397 5 4	2,24,650 5 7	3,30,063	0 9 1	0 10 10
Shimoga ...	1,60,696 4 2	1,74,157 4 8	5,27,981	0 4 11	0 5 4
Chitaldrug ...	31,330 14 3	32,132 10 2	4,13,984	0 1 2	0 1 2
Total excluding Civil and Military Station and arrears of the old contract.	15,97,417 8 4	17,15,210 7 8	4,843,523	0 6 1	0 6 6

The causes of variations in the ratio of the incidence in the above statement are the same as those explained in para 36 above.

SECTION 2. COUNTRY BEER.

44. *Revenue from Country Beer.*—The collections of duty on country beer consumed in the four taverns at the City of Bangalore amounted to Rs. 839-1-9, against nothing in the previous year when no taverns existed.

SECTION 3. FOREIGN LIQUORS.

45. *Revenue from Foreign Liquors.*—The revenue derived from license fees on foreign spirits and foreign fermented liquors, amounted to Rs. 1,697-8-0 as against Rs. 1,179-4-0 in the previous year, as per details given in the subjoined table:—

Districts.	No. of shops.		Amount of license fees.			
	1892-93.	1893-94.	1892-93.		1893-94.	
			Rs.	a.	p.	Rs. a. p.
Bangalore	7	7	56	4	0	341 4 0
Kolar	3	5	400	0	0	450 0 0
Tumkur	2	2	31	4	0	0 0 0
Mysore	10	10	179	4	0	550 0 0
Hassan	3	3	212	8	0	162 8 0
Kadur	7	7	200	0	0	93 12 0
Shemoga	2	2	100	0	0	100 0 0
Total	34	36	1,179	4	0	1,697 8 0

The increase is due to new shops having been opened at Chikballapur and Kolar to meet local demand. The Deputy Commissioner of the Tumkur District reports that the licence fee for the year under report was collected in the previous year as an advance, and that therefore no amount is shown for the year 1893-94.

SECTION 4. TODDY.

46. *No of Date Toddy shops, and Villages, Population and Area per shop.*—The date toddy shops number 3012, against the same number in the previous year, as per details in the following table which also gives the total number of towns and villages, population, and area in square miles for each shop:—

Districts.	Total No. of Towns and villages.	Total population.	Total area in square miles.	Total No. of shops.	No. of villages per shop.	Population per shop.	Area per shop.
Civil and Military Station ...	1	100,081	12½	9	...	11,120	1·4
Bangalore City ...	1	80,285	8	11	...	7,296	·7
Rest of the District ...	2,460	622,628	2,539	333	7	2,869	7·4
Kolar	2,845	591,030	3,059	336	8	1,759	9·1
Tumkur	2,349	580,786	4,093	590	4	984	6·9
Mysore Town	1	74,048	7	10	...	7,405	·7
Rest of the District ...	2,741	1,107,766	5,000	910	3	1,217	·5
Hassan	2,304	514,952	2,603	218	11	2,362	11·9
Kadur	1,192	330,063	2,635	110	11	3,000	23·9
Shimoga	1,810	527,981	3,986	115	15	4,591	34·6
Chitaldrug	1,189	413,984	3,994	370	4	1,118	10·8
Total	16,893	4,943,604	27,936½	3,012	5	1,641	9·1

47. *Results of the Sales of Farms.*—The results of the sales of Date toddy vend farms are given in the following statement:—

Districts.	No. of farms.		Amounts of highest bid.		Difference.
	In 1892-93.	In 1893-94.	1892-93.	1893-94.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore Civil and Military Station and City.	1	1	56,962 12 2	51,040 14 6	— 5,921 13 8
Rest of Bangalore District.	134	142	1,66,766 10 0	1,71,360 12 1	+ 4,594 2 1
Kolar ...	86	150	1,31,632 14 3	1,24,718 9 4	— 6,914 4 11
Tumkur ...	254	316	2,29,493 1 1	2,22,440 1 7	— 7,052 15 6
Mysore ...	392	253	4,21,458 7 5	4,21,782 8 7	+ 324 1 2
Hassan ...	133	141	1,10,424 10 7	1,05,796 2 0	— 4,628 8 7
Kadur ...	27	31	49,254 10 3	50,334 14 0	+ 1,080 3 9
Shimoga ...	47	48	39,865 5 7	40,010 1 4	+ 144 11 9
Chitaldrug ...	163	115	1,91,027 10 9	1,96,589 1 0	+ 5,561 6 3
Total ...	1,237	1,197	13,96,886 2 1	13,84,073 0 5	— 12,813 1 8

The farm of the Civil and Military Station and City of Bangalore was worked on *amani* or under departmental supervision up to 31st December 1893; and from 1st January 1894, it has been given out on contract for a monthly rental of Rs. 4,050, including local cess, up to 30th June 1897. The decrease in the Civil and Military Station and City of Bangalore and in the Districts of Kolar, Tumkur and Hassan is reported to be due to losses sustained by certain farmers in the previous year.

48. *Collections under Date toddy Rental.*—The collections under Date toddy rental, excluding local cess, aggregated Rs. 13,52,366-8-6 against Rs. 13,10,887-2-9 in the previous year, as per following particulars:—

Districts.			1892-93.	1893-94.	Difference.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	...	...	1,96,992 11 3	2,22,110 10 8	+ 25,107 15 5
Kolar ...	...	...	1,23,039 0 10	1,26,568 6 4	+ 3,529 5 6
Tumkur ...	...	...	2,18,971 2 6	2,29,750 11 4	+ 10,779 8 10
Mysore ...	...	...	4,10,974 9 7	3,86,282 2 2	— 24,692 7 5
Hassan ...	...	...	1,05,939 0 11	1,04,955 10 8	— 983 6 3
Kadur ...	...	...	47,088 12 9	52,480 2 5	+ 5,391 5 8
Shimoga ...	...	...	36,747 2 0	41,845 1 8	+ 5,097 15 8
Chitaldrug ...	...	...	1,71,134 10 11	1,88,383 11 3	+ 17,249 0 4
Total ...	...	...	13,10,887 2 9	13,52,366 8 6	+ 41,479 5 9

49. *Collections under Local Cess on Date toddy Rental.*—The collections under local cess on Date toddy rental amounted to Rs. 81,579-14-0 against Rs. 79,282-5-9 in the previous year, as per undermentioned details :—

Districts.				1892-93.	1893-94.	Difference.		
				Rs. a. p.	Rs. a. p.	Rs. a. p.		
Bangalore...	...	...	...	9,136 13 9	11,620 6 1	+	2,483	8 4
Kolar ...	...	...	...	7,318 6 3	7,912 6 7	+	594	0 4
Tumkur ...	...	...	...	13,653 10 4	14,247 12 3	+	594	1 11
Mysore ...	...	...	...	25,938 5 5	23,698 2 6	—	2,240	2 11
Hassan ...	...	...	...	6,690 8 5	6,523 10 4	—	166	14 1
Kadur ...	...	...	...	3,150 2 4	3,210 11 4	—	60	9 0
Shimoga ...	...	...	...	2,782 2 8	2,615 0 0	—	167	2 8
Chitaldrug ...	...	...	...	10,612 4 7	11,751 12 11	+	1,139	8 4
Total ..				79,282 5 9	81,579 14 0	+	2,297	8 3

50. *Gross Collections under Date toddy Rental.*—The gross collections under Date toddy rental aggregated Rs. 14,33,946-6-6 against Rs. 13,90,169-8-6 in the previous year, as per details given in the subjoined table :—

Districts.				1892-93.	1893-94.	Difference.		
				Rental including local cess.	Rental including local cess.			
				Rs. a. p.	Rs. a. p.	Rs. a. p.		
Bangalore ...	...	...	...	2,06,129 9 0	2,33,721 0 9	+	27,591	7 9
Kolar ...	...	...	...	1,30,357 71	1,34,480 12 11	+	4,123	5 10
Tumkur ...	...	...	...	2,32,624 12 10	2,43,998 7 7	+	11,373	10 9
Mysore ...	...	...	...	4,36,912 15 0	4,09,980 4 8	—	26,932	10 4
Hassan ...	...	...	...	1,12,629 9 4	1,11,479 5 0	—	1,180	4 4
Kadur ...	...	...	...	50,238 15 1	55,690 13 9	+	5,451	14 8
Shimoga ...	...	...	...	39,529 4 8	44,460 1 8	+	4,930	13 0
Chitaldrug ...	...	...	...	1,81,746 15 6	2,00,135 8 2	+	18,388	8 8
Total ...				13,90,169 8 6	14,33,946 6 6	+	43,776	14 0

51. *Incidence of Date toddy Revenue.*—The incidence of Date toddy revenue per head of population was Rs. 0-4-8 against Rs. 0-4-6 as per following particulars :—

Districts.						Population.	Incidence.	
							1892-93.	1893-94.
							Rs. a. p.	Rs. a. p.
Bangalore ...	...	...	...	...	...	802,994	0 4 1	0 4 8
Kolar ...	...	...	...	...	...	591,030	0 3 6	0 3 8
Tumkur ...	...	...	...	...	...	580,786	0 6 5	0 6 9
Mysore ...	...	...	...	...	...	1,181,814	0 5 11	0 5 7
Hassan ...	...	...	...	...	...	514,952	0 3 6	0 3 6
Kadur ...	...	...	...	...	...	330,063	0 2 5	0 2 8
Shimoga ...	...	...	...	...	...	527,981	0 1 2	0 1 4
Chitaldrug ...	...	...	...	...	...	413,984	0 7 0	0 7 8
Total excluding Civil and Military Station ...						4,943,604	0 4 6	0 4 8

52. *Comparison of Incidence of Arrack Revenue with that of Date toddy Revenue and incidence of both revenues combined.*—The following table exhibits the incidence of Arrack revenue as compared with that of Date toddy revenue, and also the incidence of both arrack and date toddy revenues combined :—

Districts.	Total population.	Total arrack revenue including local cess.			Total date toddy revenue including local cess.			Incidence of arrack revenue.		Incidence of date toddy revenue.		Incidence of arrack and date toddy revenue combined.	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Civil and Military Station ...	100,081	3,87,254	7	9	25,272	0	1	3	13	11	0	4	0
Bangalore City ...	80,285	2,53,628	13	3	26,763	2	8	3	2	7	0	4	3
Rest of the District ...	622,628	2,89,961	18	3	1,81,685	14	0	0	7	4	0	4	6
Kolar Gold Fields ...	13,182	2,01,233	3	2	1,34,480	12	11	18	14	6	0	3	8
Rest of the District ...	577,848	1,89,186	1	1									
Tumkur ...	580,786	57,768	2	6	2,43,998	7	7	0	1	6	0	6	9
Mysore Town ...	74,048	1,11,220	6	3	4,09,980	4	8	1	8	0	0	5	7
Rest of the District ...	1,107,766	76,079	10	5									
Hassan ...	514,952	1,05,192	1	4	1,11,479	5	0	0	2	11	0	3	6
Kadur... ..	330,063	2,24,650	5	7	55,690	13	9	0	10	10	0	2	8
Shimoga ...	527,981	1,74,157	4	8	44,460	1	8	0	5	4	0	1	4
Chitaldrug ...	413,984	32,132	10	2	2,00,135	8	2	0	1	2	0	7	8

53. *Demand under Rental from Bagani toddy.*—The right of drawing toddy from Bagani trees with power to sell the toddy, was disposed of by villages in the Hassan, Kadur and Shimoga Districts, the results as compared with those of the previous year being as follows :—

Districts.	1892-93.									1893-94.									Difference.		
	Rental.			Local cess.			Total.			Rental.			Local cess.			Total.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
Hassan...	1,678	12	3	117	6	9	1,996	3	0	2,237	4	0	139	13	3	2,377	1	3	+580	14	3
Kadur...	1,670	2	10	104	6	2	1,774	9	0	1,714	9	6	107	2	7	1,821	12	1	+47	3	1
Shimoga...	6,909	0	9	431	13	0	7,340	13	9	6,969	0	9	431	13	0	7,340	13	9	...		
Total	10,457	15	10	653	9	11	11,111	9	9	10,860	14	3	678	12	10	11,539	11	1	+428	1	4

The increase is attributable to better competition and better arrangements made for the sales during the year under report.

54. *Collections under Rental from Bagani toddy.*—The collections under rental from Bagani toddy amounted to Rs. 10,791-5-9 against Rs. 12,020-3-11 in the previous year as per details in the following table :—

Districts.		1892-93.						1893-94.						Difference.	
		Rental.		Local cess		Total.		Rental.		Local cess.		Total.			
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Hassan	...	2,362	10 7	147	10 8	2,510	5 3	2,200	9 6	107	9 2	2,308	2 8	-202	2 7
Kadur	...	1,700	6 5	106	4 5	1,806	10 10	1,714	2 6	106	14 6	1,821	8 0	+14	13 2
Shimoga	...	7,250	1 9	453	2 1	7,703	3 10	6,277	9 9	384	8 4	6,661	11 1	1,077	8 9
Total	...	11,313	2 9	707	1 2	12,020	3 11	10,192	5 9	599	0 0	10,791	5 9	-1,228	14 2

CHAPTER III—DRUGS.

SECTION 1—GANJA.

55. *Cultivation of Ganja hemp.*—Ganja hemp was cultivated only on a small plot of land in the Kolar District. The yield amounted to a small quantity of 237 seers, which was purchased by the Ganja contractors for Rs. 20-8-0.

56. *Import of Ganja.*—The total quantity of Ganja imported by the Government contractors during the year under report from the Madras Presidency, amounted to 1,538 maunds and 22 seers against 1,138 maunds and 27 seers in the previous year, as per particulars below :—

Place from which imported.				1892-93.		1893-94.	
				M.	S.	M.	S.
Coconada	..	...	...	...	...	542	22
Vellore	...	...	...	...	1,138 27	996	0
Total				...	1,138 27	1,538	22

57. *Wholesale shops.*—The Government contractors, as wholesale vendors, established 62 wholesale shops for the convenience of retail vendors, against the same number in the previous year :—

Districts.				1892-93.		1893-94.	
Bangalore	...	...	...	...	12	13	
Kolar	...	...	...	...	12	10	
Tumkur	...	...	...	...	5	6	
Mysore	...	...	...	...	9	8	
Hassan	...	...	...	...	5	5	
Kadur	...	...	...	...	7	7	
Shimoga	...	...	...	...	9	8	
Chitaldrug	...	...	...	...	3	5	
Total				...	62	62	

58. *Retail shops.*—The retail shops to meet the wants of the consumers numbered 133 against 119 in the previous year, as per following particulars :—

Districts.				1892-93.		1893-94.	
Bangalore City	...	...	...	...	3	4	
Rest of Bangalore District	...	..	...	...	20	21	
Kolar	..	...	...	...	20	20	
Tumkur	...	...	...	...	14	17	
Mysore Town	...	...	..	...	5	7	
Rest of Mysore District	...	..	...	...	15	17	
Hassan	...	...	...	...	6	8	
Kadur	...	...	...	...	10	12	
Shimoga	...	...	...	...	23	20	
Chitaldrug	..	...	...	...	3	7	
Total				...	119	133	

The increase is due to new shops having been opened as recommended by the Deputy Commissioners to meet the legitimate wants of consumers.

59. *Ratio of Retail shops to Population.*—The ratio of retail shops to population was as follows:—

Districts.	Population.	Population per shop.	
		1892-93.	1883-94.
Bangalore City ..	80,285	26,762	20,071
Rest of Bangalore District	622,628	31,131	29,649
Kolar	591,030	29,551	29,551
Tumkur	580,786	41,485	34,164
Mysore Town	74,048	14,810	10,578
Rest of Mysore District	1,107,766	73,851	65,162
Hassan	514,952	85,825	64,369
Kadur	330,063	33,006	27,505
Shimoga	527,981	22,956	26,399
Chitaldrug	413,984	137,994	59,140
Total	4,843,523	40,702	36,417

60. *Consumption of Ganja.*—The total consumption of Ganja and Majum amounted to 48,099 seers and 12 tolas against 41,325 seers and 15 tolas in the previous year as per following details:—

Districts.	' Ganja.				Majum.				Total.			
	1892-93.		1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
	Seers.	T.	Seers.	T.	Seers.	T.	Seers.	T.	Seers.	T.	Seers.	T.
Bangalore City	3,870	0	4,660	0	130	0	85	0	4,000	0	4,745	0
Rest of Bangalore District.	4,131	6	4,859	0	34	0	44	0	4,165	6	4,903	0
Kolar	4,429	21	5,388	0	246	0	211	0	4,675	21	5,599	0
Tumkur	3,775	12	4,358	12	...	0	...	0	3,775	12	4,358	12
Mysore Town	7,060	0	6,929	6	545	0	605	0	7,605	0	7,534	6
Rest of Mysore District...	3,735	0	4,377	18	40	0	34	0	3,775	0	4,411	18
Hassan	2,586	0	3,111	0	...	0	...	0	2,586	0	3,111	0
Kadur	4,866	0	6,280	0	...	0	5	0	4,866	0	6,285	0
Shimoga	5,219	0	6,205	0	118	0	127	0	5,337	0	6,332	0
Chitaldrug	540	0	1,020	0	...	0	...	0	540	0	1,020	0
Total	40,212	15	46,988	12	1,113	0	1,111	0	41,325	15	48,099	12

The increase of consumption is attributable partly to increased number of shops, to stricter supervision, and to the prosecution of a number of cases of illegal cultivation of Ganja hemp, which facts tended to increase the sales of licit drugs.

61. *Incidence of Consumption per head of Population.*—The incidence of consumption of Ganja and Majum per head of the total population of the Province, excluding Civil and Military Station, was 24 tolas.

62. *Collections under Ganja.*—The collections on account of Ganja revenue amounted to Rs. 18,844-11-9 including local cess against Rs. 14,725-5-6 in the previous year as specified in the following table :—

Districts.		1892-93.						1893-94.						Difference.	
		State Revenue.		Local cess.		Total.		State Revenue.		Local cess.		Total.			
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Bangalore	...	2,514	9 0	142	12 8	2,657	5 8	2,762	12 1	162	6 9	2,925	2 10 +	267	13 2
Kolar	...	2,322	2 9	145	2 2	2,467	4 11	2,677	11 6	167	5 9	2,845	1 3 +	377	12 4
Tumkur	...	1,383	9 11	86	5 10	1,469	15 9	2,144	4 5	134	0 3	2,278	4 8 +	808	4 11
Mysore	...	1,992	0 0	119	0 9	2,111	0 9	1,194	1 11	69	1 1	1,263	3 0 —	847	13 9
Hassan	...	1,179	9 11	73	11 7	1,253	5 6	1,185	0 6	74	1 0	1,259	1 6 +	5	12 0
Kadur...	...	1,823	9 7	113	15 7	1,937	9 2	3,343	14 7	208	15 11	3,552	14 6 +	1,615	5 4
Shimoga	...	2,403	3 6	141	9 3	2,544	12 9	3,928	7 1	230	7 2	4,158	14 3 +	1,614	1 6
Chitaldrug	...	267	3 9	16	11 3	283	15 0	529	0 8	33	1 1	562	1 9 +	278	12 9
Total	...	13,886	0 5	839	5 1	14,725	5 6	17,765	4 9	1,079	7 0	18,844	11 9 +	4,119	6 3

The increase of revenue was due to increased consumption.

63. *Incidence of Ganja revenue.*—The incidence of Ganja revenue per head of total population of the Province, excluding Civil and Military Station, was 7 pies.

SECTION II—OPIUM.

64. *Retail opium shops, and Population per shop.*—The retail opium shops numbered 67 against 60 in the previous year, as per particulars below :—

Districts.	Population.	1892-93.	1893-94.	Population per shop.	
				1892-93.	1893-94.
Bangalore City ...	80,285	3	4	26,762	20,071
Rest of Bangalore District ...	622,628	8	9	77,828	69,181
Kolar ...	591,030	8	9	73,879	65,670
Tumkur ...	580,786	5	6	116,157	96,798
Mysore Town...	74,048	5	5	14,810	14,810
Rest of Mysore District...	1,107,766	12	13	92,314	85,213
Hassan ...	514,952	3	5	171,651	102,990
Kadur ...	330,063	7	8	47,152	41,258
Shimoga ...	527,981	6	5	87,997	105,596
Chitaldrug ...	413,984	3	3	137,995	137,995
Total ...	4,843,523	60	67	80,725	72,291

65. *Consumption of opium.*—The following table exhibits the consumption of opium as compared with the previous year :—

District.	1892-93.		1893-94.		Difference.	
	S.	T.	S.	T.	S.	T.
Bangalore City ...	529	0	253	3	— 275	21
Rest of Bangalore District ...	254	21	561	0	+ 306	3
Kolar ..	361	3	396	6	+ 35	3
Tumkur ...	141	18	152	6	+ 10	12
Mysore Town ...	598	7	627	12	+ 29	5
Rest of Mysore District ...	375	0 ¹¹ / ₁₆	438	15 ³ / ₄	+ 63	15 ¹ / ₁₆
Hassan ...	167	0	187	23	+ 20	23
Kadur ...	361	4 ¹ / ₂	404	18	+ 43	13 ¹ / ₂
Shimoga ...	175	12	175	0	—	0
Chitaldrug ...	57	0	40	11 ¹ / ₄	— 16	12 ³ / ₄
Total ...	3,020	18 ³ / ₁₆	3,236	23	+ 216	41 ³ / ₁₆

66. *Incidence of Consumption.*—The incidence of opium consumption per head of the total population of the Province, excluding the Civil and Military Station, was .01 tola.

67. *Opium Revenue*.—The realizations under opium amounted to Rs. 30,821-5-9 against Rs. 28,848-3-9 in the previous year, as per following details :—

Districts.	1892-93.									1893-94.									Difference.		
	Sale proceeds of opium in Treasuries,			License fees.			Total.			Sale proceeds of opium in Treasuries.			License fees.			Total.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
Bangalore ...	7,348	13	3	21	8	0	7,370	5	3	7,632	6	9	32	7	0	7,664	13	9	+294	8	6
Kolar ...	3,385	8	9	31	8	0	3,417	0	9	3,714	13	6	37	0	0	3,751	13	6	+334	12	9
Tumkur ...	1,328	14	6	26	4	0	1,355	2	6	1,427	5	6	27	0	0	1,454	5	6	+99	3	0
Mysore ...	9,124	14	4	265	0	3	9,389	14	7	9,995	5	0	189	5	5	10,184	10	5	+794	11	10
Hassan ...	1,565	10	0	13	8	0	1,579	2	0	1,762	1	9	31	8	0	1,793	9	9	+214	7	9
Kadur ...	3,386	2	2	62	0	0	3,448	2	2	3,794	8	6	88	8	0	3,833	0	6	+434	14	4
Shimoga ...	1,645	5	0	102	13	6	1,745	2	6	1,644	10	0	53	0	0	1,693	10	0	— 54	8	6
Chitaldrug ...	534	6	0	6	0	0	540	6	0	379	6	4	16	0	0	395	6	4	— 144	15	8
Total ...	28,319	10	0	528	9	9	28,848	3	9	30,346	9	4	474	12	5	30,821	5	9	+1,973	2	0

68. *Incidence of Opium Revenue.*—The incidence of opium revenue per head of the total population of the Province, excluding the Civil and Military Station, was 1·01 pies.

CHAPTER IV—MISCELLANEOUS.

69. *Collections*.—The collections under all items of “Excise Miscellaneous,” and interest amounted to Rs. 11,488-14-1, and Rs. 4,002-11-9, respectively, against Rs. 20,244-12-8, and Rs. 4,151-14-4 as per details below :—

Districts.	1892-93.		1893-94.	
	Excise Mis- cellaneous.	Interest.	Excise Mis- cellaneous.	Interest.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	78 7 6	458 0 0	150 1 3	411 5 1
Kolar	0 8 0	304 9 3	21 4 0	231 14 3
Tumkur	180 12 0	556 4 1	32 1 6	329 8 5
Mysore	52 6 11	1,191 11 4	43 8 0	1,721 8 4
Hassan	124 11 5	450 8 9	10 4 4	317 15 1
Kadur	45 10 7	182 1 1	86 3 0	79 9 2
Shimoga	120 10 9	167 3 4	95 3 1	200 12 1
Chitaldrug	61 1 4	566 14 8	211 1 2	710 3 4
Huzur Treasury...	19,580 8 2	274 14 4	10,839 3 9	...
Total	20,244 12 8	4,151 14 4	11,488 14 1	4,002 11 9

Though the amount of interest collected on arrears of Excise rentals is shown in the above table, yet it is not included in Excise Revenue, as the item is credited under "XVIII. Interest on Arrears of General Revenue," in the accounts of treasuries. The Excise Commissioner is of opinion that the amount of interest collected on the arrears of Excise revenue, ought to be credited under "Excise Miscellaneous." The Comptroller has been separately addressed on the subject.

CHAPTER V.—FINANCIAL RESULTS.

70. *Gross receipts.*—The gross receipts under all Excise heads aggregated Rs. 32,24,210-11-1 against Rs. 32,20,342-0-11 in the previous year, as per particulars below :—

Heads of receipts.		1892-93.	1893-94.	Difference.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Arrack	...	15,97,417 8 4	17,15,210 7 8	+ 1,17,792 15 4
2 Country Beer	...	...	839 1 9	+ 839 1 9
3 Foreign liquors	...	1,179 4 0	1,697 8 0	+ 518 4 0
4 Date Toddy	...	13,90,163 8 6	14,33,946 6 6	+ 43,776 14 0
5 Bagani Toddy	...	12,020 3 11	10,791 5 9	— 1,228 14 2
6 Ganja	...	14,725 5 6	18,844 11 9	+ 4,119 6 3
7 Opium	...	28,848 3 9	30,821 5 9	+ 1,973 2 0
8 Miscellaneous	...	20,244 12 8	11,488 14 1	— 8,755 14 7
Total	...	30,64,604 14 8	32,23,639 13 3	+ 1,59,034 14 7
Add arrears of the old contract which closed on 31st March 1892.		1,55,737 2 3	570 13 10	— 1,55,166 4 5
Grand Total	...	32,20,342 0 11	32,24,210 11 1	+ 3,868 10 2

Taking together all heads of receipts, the gross revenue of the year under report, including the arrears of the old arrack contract which closed on 31st March 1892, show an increase of only Rs. 3,868-10-2 over that of the previous year. But for the sake of correct comparison, the arrears amounting to Rs. 1,55,737-2-3 on account of the old arrack contract that closed on 31st March 1892, and which were collected in 1892-93, should be deducted from the grand total of Rs. 32,20,342-0-11, the balance, *viz.*, Rs. 30,64,604-14-8 being taken as the revenue proper of 1892-93. Similarly the sum of Rs. 570-13-10 being the remaining arrears of the said old arrack contract, which were collected in 1893-94, should be deducted from Rs. 32,24,210-11-1, the aggregate receipts of 1893-94, the balance *viz.*, Rs. 32,23,639-13-3, being taken as the revenue proper of 1893-94. Accordingly, the proper increase of revenue from all sources for the year under report is Rs. 1,59,034-14-7, as per details given in the above table ; from which it will be seen that there was an improvement under all heads, except under “ Bagani Toddy ” and “ Miscellaneous ” the latter showing a decrease of Rs. 8,755 14-7 which is owing to the receipts of the year 1892-93 under “ Miscellaneous ” having risen to Rs. 20,244-12-8 in consequence of the proportionate cost of arrack establishment payable by the Civil and Military Station for both the years 1890-91 and 1891-92 having been received in 1892-93.

71. *Expenditure.*—The total expenditure under all heads amounted to Rs. 2,64,392-12-3 against Rs. 2,04,780-14-2 as per particulars below :—

No.	Items.	1892-93.	1893-94.	Difference.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Pay of Excise Commissioner	10,200 0 0	10,200 0 0	...
2	Fixed travelling allowance ditto	...	900 0 0	...
3	Pay of Assistant to Excise Commissioner	...	5,233 5 4	...
4	Pay of Special Assistant Commissioner	6,000 0 0	6,410 0 0	...
5	Head-quarters Establishment	15,953 5 10	15,234 1 2	...
6	District ditto	...	1,856 10 8	...
7	Executive staff (out door work)	16,620 6 1	15,467 10 10	...
8	Detective staff	10,608 3 8	12,159 11 7	...
9	Contingencies	1,511 13 11	1,511 8 2	...
10	Batta to officials not drawing fixed allowance.	579 6 8	767 14 7	...
11	Instruments, furniture, &c.	602 6 10	8,180 5 2	...
12	Bonus to officials of the Excise Department	2,900 0 0	4,349 11 3	...
13	Travelling allowance	2,413 5 8	2,723 11 8	...
14	Payment to Civil and Military Station on account of its share of the Toddy Revenue.	5,680 4 2	36,516 9 5	...
15	Price of opium (wastage, &c.)	12,845 11 11	12,176 6 9	...
16	Secret service and rewards	433 1 0	93 10 0	...
17	Establishment entertained in the Comptroller's office for auditing the accounts of the Excise Department.	1,200 0 0	700 0 0	...

No.	Items.	1892-93.			1893-94.			Difference.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
18	Temporary establishment ...	300	0	0	225	0	0	...	...	...
19	Toddy ditto ...	33,441	0	10	44,206	13	4	...	...	...
20	Ditto temporary ditto ...	1,089	15	8	458	6	5	...	...	...
21	Contingencies of toddy establishment ...	266	6	1	713	2	5	...	...	...
22	Travelling allowance of ditto ...	1,178	7	1	880	7	0	...	...	...
23	Toddy amani establishment ...	...	...	...	2,593	12	1	...	...	...
24	Ditto contingencies ...	...	...	...	23,144	4	7	...	...	...
25	Other items ...	23,704	2	6	80	5	0	...	...	...
26	Remuneration paid to contractors for carrying liquor from Distillery to the Bonded Depôts, &c. ...	57,252	12	3	57,579	4	10	...	...	...
	Total expenditure for the Province ...	2,04,780	14	2	2,64,392	12	3	59,611	14	1

The principal items which contributed to the increased expenditure were the following :—

- (1) cost of Instruments;
- (2) the cost of the amani management of the Toddy Vend Farm of Bangalore;
- (3) the revised scale of Toddy establishment;
- (4) employment of Vottu Mutsaddis in Taluk Cutcherries for Excise work; and
- (5) the appointment of an Assistant to the Excise Commissioner.

72. *Surplus.*—The total expenditure of Rs. 2,64,392-12-3 being deducted from the gross revenue, *viz.*, Rs. 32,24,210-11-1 the surplus of the year under report was Rs. 29,59,817-14-10 as compared with Rs. 30,15,561-2-9 of the previous year.

CHAPTER VI—MEASURES FOR THE PROTECTION OF EXCISE REVENUE.

73. *Preventive and Detective work.*—The preventive and detective work was fairly performed. In the year under report 341 cases affecting 498 persons were prosecuted before the Magistracy, against 303 cases affecting 404 persons in the previous year. The annexed Statement shows the general results for each District :—

Districts.	Years.	Dilution of liquor.			Illicit Distillation.			Smuggling of contraband liquor.			Other offences.			Total.		
		No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.
Bangalore ...	1892-93 ...	20	20	18	...	...	...	...	...	...	7	8	7	27	28	25
	1893-94 ...	3	3	3	...	...	...	...	...	...	24	32	26	27	35	29
Kolar ...	1892-93 ...	3	5	5	...	...	...	...	...	...	28	40	39	31	45	44
	1893-94 ...	4	6	4	...	...	...	...	...	...	22	33	27	26	39	31
Tumkur ...	1892-93 ...	7	7	6	...	...	...	...	...	...	42	45	37	49	52	43
	1893-94 ...	1	1	1	...	...	...	...	...	...	62	74	68	63	75	69
Mysore ...	1892-93 ...	8	12	9	...	...	...	...	...	...	15	16	14	23	28	23
	1893-94 ...	3	7	4	...	...	...	...	...	...	33	62	56	36	69	60
Hassan ...	1892-93 ...	3	3	2	...	...	...	...	...	...	6	6	5	9	9	7
	1893-94 ...	1	1	1	...	...	...	...	...	...	40	53	38	41	54	39
Kadur ...	1892-93 ...	8	9	8	22	25	25	...	...	...	23	23	18	53	57	51
	1893-94 ...	6	6	6	4	4	4	4	7	7	35	36	28	49	53	45
Shimoga ...	1892-93 ...	8	22	18	20	27	22	...	...	...	23	67	63	51	116	103
	1893-94 ...	6	6	6	8	19	17	1	1	1	57	103	96	72	129	120
Chitaldrug ...	1892-93 ...	...	...	...	...	...	...	...	...	...	60	69	46	60	69	46
	1893-94 ...	...	...	...	...	...	...	...	...	...	27	44	41	27	44	41
Total ...	1892-93 ...	57	78	66	42	52	47	...	...	...	204	274	229	303	404	342
	1893-94 ...	24	30	25	12	23	21	5	8	8	300	437	380	341	498	434

74. *General remarks.*—The duties of the department were on the whole satisfactorily performed both by the subordinates of the central office and the Deputy Commissioner's offices and of the executive staff. The constitution of two separate inspection staffs, one for the supervision of the work relating to country spirits, foreign liquors, country beer and drugs, and the other exclusively for the work relating to toddy, is a draw-back in the Excise Administration; and for reasons which have been already reported to Government, the amalgamation of the two said staffs into one inspection staff is of great importance to ensure efficient supervision over all items of Excise revenue. The proposals for this measure have been printed and sent to the Deputy Commissioners for their opinion as per orders from Government.

75. *Statistics.*—The following Statements are hereto appended :—

- (1) Demand, Collection and Balance statement of Excise Revenue, No. 6.
- (2) Demand, Collection and Balance statement of Local Cess on Excise revenue, No. 6 A.
- (3) Statement of Revenue derived from duty upon the consumption of spirits, fermented liquors and drugs.
- (4) Statement of Revenue derived from duty on the consumption of spirits.
- (5) Statement of Revenue derived from duty upon the consumption of foreign spirits imported from abroad.
- (6) Statement of Revenue derived from duty on consumption of country spirits.
- (7) Statement of Materials from which country spirit is distilled.
- (8) Statement of Revenue derived from wine, beer and fermented liquors.
- (9) Statement of Revenue derived from opium and preparations of opium such as madath, chanda.
- (10) Statement of Revenue derived from ganja and its preparations.

L. RICKETTS,
Excise Commissioner in Mysore.

No. I.
Total Revenue derived from duties upon consumption of spirits, fermented liquors and drugs in the Mysore State for 1893-94.

Names of Districts.	Population.		Number of persons to the square mile.	Revenue from duty on—					Incidence per head of population.	Number of licenses for retail of any of the foregoing (country spirits).	Population per license.	
	Muhammadans.	Hindus and others.		Total.	Foreign liquors, beer and other fermented liquors (to-day).							
					Spirits (country).	Rs. a. p.	Rs. a. p.	Rs. a. p.				Drug.	Total Excise Revenue.
Bangalore	45,335	657,573	702,913	25.9	5,44,161 8 4	2,34,901 6 6	10,590 0 7	7,89,652 15 5	1 10 10	230	3,056	
Kolar	32,405	553,625	531,031	192.2	3,90,419 4 3	1,34,930 12 11	6,596 14 9	5,31,946 15 11	0 14 4	178	3,359	
Tumkur	25,241	555,515	530,786	141.9	57,768 2 6	2,43,998 7 7	3,732 10 2	3,05,499 4 3	0 8 5	42	13,828	
Mysore	48,501	1,133,313	1,181,814	236.0	1,87,309 0 8	4,10,530 4 8	11,447 13 5	6,09,278 2 9	0 8 3	69	17,123	
Hassan	13,655	501,297	514,95	197.8	1,05,192 1 4	1,13,949 15 8	-3,652 11 3	2,22,184 12 3	0 6 11	37	13,918	
Kadur	15,565	314,498	330,083	125.2	2,24,650 5 7	57,606 1 9	7,435 15 0	2,89,892 6 4	0 14 0	103	3,204	
Shimoga	30,197	497,784	527,981	132.4	1,74,157 4 8	51,221 12 9	5,852 8 3	2,31,231 9 8	0 7 0	174	3,034	
Chitaldrug	18,182	395,802	413,984	103.6	32,132 10 2	2,00,35 8 2	457 8 1	2,33,225 10 5	0 9 0	33	10,894	
Total	229,081	4,614,442	4,843,523	173	17,15,781 5 6	14,47,274 6 0	49,666 1 6	32,12,721 13 0	0 10 7	869	5,574	

No. II.
Revenue derived from duty on the consumption of spirits in the Mysore State for 1893-94.

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No. III.

Revenue derived from duty upon the consumption of foreign spirits imported from abroad into the Mysore State for 1893-94.

Names of Districts.	Population.			Number of persons to the square mile.	Number of licenses.		Rate of licensed duty.		Still-head and import duty and amount of license fees.								Incidence of revenue per head.	Population per retail license.
	Muhammadans.	Hindus and others.	Total.		Wholesale.	Retail.	Wholesale.	Retail.	Rate of duty per imperial gallon (London proof.)	Number of gallons on which duty was levied.	Average strength.	Total duty collected.	Amount of wholesale license fees.	Amount of retail license fees.	Total Revenue.			
							Rs.	Rs.					Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Bangalore	45,335	657,578	702,913	275.9	1	6	25	50					25	316 4 0	341 4 0	0 0 07	117,152	
Kolar	32,405	558,625	591,031	192.2	...	5	...	50					...	450 0 0	450 0 0	0 0 1	118,206	
Tumkur	25,241	555,545	583,786	141.9	...	2	...	50					...	.....	.....	.....	290,393	
Mysore	48,501	1,133,313	1,181,814	236.0	1	9	25	50					25	525 0 0	550 0 0	0 0 08	131,312	
Hassan	13,655	501,297	514,952	197.8	...	3	...	50	Nil.	Nil.	Nil.	Nil.	...	162 8 0	162 8 0	0 0 06	171,651	
Kadur	15,565	314,498	330,063	125.2	1	6	25	50					25	68 12 0	93 12 0	0 0 05	55,019	
Shimoga	30,197	497,784	527,981	132.4	...	2	...	50					..	100 0 0	100 0 0	0 0 03	263,990	
Chitaldrug	18,182	395,802	413,934	103.6	...	...	...	...					...	.....	.....	.....	.....	
Total	229,081	4,614,442	4,483,523	173	3	33	...	...	...	...	...	...	75	1,622 8 0	1,697 8 0	0 0 06	146,774	

No. IV.

Revenue derived from duty on consumption of country spirits in the Mysore State for 1893-94.

Names of Districts.	Population.				No. of Government Central Distilleries.	No. of licenses.		Rate of license duty.		Amount of Revenue including license.				Consumption in imperial gallons.		Average strength.	Consumption in imperial gallons (London Proof).		Rate of duty per imperial gallon (London Proof).	Total Revenue.	Revenue per head.	Revenue per retail license.
	Mu'ammadians.	Hindus and others.	Total.	Number of persons to the square mile.		Wholesale shops.	Retail shops.	Wholesale.	Retail.	Still-head duty including rental of Farms.	Farming of out-stills not of fixed capacity.	Contract of out-stills of fixed capacity.	Total.	Gls.	drs.		Gls.	drs.				
Bangalore ...	45,335	657,578	702,913	275.9	1	...	230	...	No rate is fixed. The right of vend is put up to auction.	Rs. a. p.			Rs. a. p.	Gls. drs.	20° Under-Proof.	Gls. drs.	Rs. (5-0-0).	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Kolar ...	32,405	558,625	591,031	192.2	...	...	176	...		5,44,161 8 4			5,44,161 8 4	1,25,496 20		1,00,397 5		5,44,161 8 4	0 12 2	2,365 14 8		
Tumkur ...	25,241	555,545	580,786	141.9	...	...	42	...		3,90,419 4 3			3,90,419 4 3	87,230 ...		69,784 ...		3,90,419 4 3	0 10 6	2,218 4 7		
Mysore ...	25,241	555,545	580,786	141.9	...	...	42	...		57,768 2 6			57,768 2 6	13,444 34		10,755 37		57,768 2 6	0 1 6	1,375 6 11		
Mysore ...	48,501	1,133,313	1,181,814	256.0	...	...	69	...		1,87,300 0 8	Nil.	Nil.	1,87,300 0 8	44,857 ...		35,885 31		1,87,300 0 8	0 2 6	2,710 7 9		
Hassan ...	13,655	501,297	514,952	197.8	...	...	37	...		1,05,192 1 4			1,05,192 1 4	23,728 43		18,983 4		1,05,192 1 4	0 2 11	2,243 0 5		
Kadur ...	15,565	314,498	330,063	125.2	...	...	103	...	2,24,650 5 7			2,24,650 5 7	51,532 17	41,225 44	2,24,650 5 7	0 10 10	2,181 1 1					
Shimoga ...	30,197	497,784	527,981	132.4	...	...	174	...	1,74,157 4 8			1,74,157 4 8	39,959 42	31,967 23	1,74,157 4 8	0 5 4	1,000 14 5					
Chitaldrug...	18,182	395,802	413,984	103.6	...	...	38	...	32,132 10 2			32,132 10 2	7,337 35½	5,870 7	32,132 10 2	0 1 2	840 5 3					
Total .	229,081	4,614,442	4,843,523	173	1	...	869	...		17,15,781 5 6			17,15,781 5 6	3,93,586 38½	...	3,14,869 20	...	17,15,781 5 6	0 6 6	1,974 6 10		

V

Material from which country spirit is distilled in the Mysore State for 1893-94.

Names of Districts.	Population.				From grain Molasses.					From Molan Brass in Latifolio.					Tari.					Velum Bark or Bark of Bile Jali (acacia Linesphlaca) Jaggory and Molasses.				
	Muhammadians.	Hindus and others.	Total.	Number of persons to the square mile.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	No. of licenses.	Revenue from licenses. (Rental.)	Revenue from fixed duty.	Total.	Population supplied.
Bangalore	45,335	657,578	702,913	275.9	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	230	Rs. 37,266 14 10 a. p.	Rs. 1,894 9 6 a. p.	Rs. 5,44,161 8 4 a. p.	Information not available.
Kolar	32,405	558,625	591,030	192.2																176	41,541 3 1	3,48,878 1 2	3,90,419 4 3	
Tumkur	55,241	555,545	580,786	141.9																42	3,674 8 0	54,093 6 3	57,768 2 6	
Mysore	48,501	1,133,313	1,181,814	236.0																69	7,776 4 3	1,79,523 12 5	1,87,300 0 8	
Hassan	13,655	501,297	514,952	197.8																37	12,906 7 0	92,285 10 4	1,05,192 1 4	
Kadur	15,565	314,498	330,063	125.2																103	24,813 1 8	1,99,837 3 11	2,24,650 5 7	
Shemoga	30,197	437,784	527,981	132.4																174	19,212 2 7	1,54,945 2 1	1,74,157 4 8	
Chitaldrug	18,182	395,802	413,984	103.6																38	2,591 0 6	23,541 9 8	32,132 10 2	
Total	229,031	4,514,442	4,843,523	173	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	869	1,49,781 9 11	15,65,999 11 7	17,15,781 5 6	...

No. VI.

Revenue derived from wine, beer and fermented liquors in the Mysore State for 1893-94.

Names of Districts.	Population.				Number of wholesale licenses.	Number of licenses for retail of—					Revenue derived from—					Total Revenue.	Incidence per head.	Population for retail license.	Remarks.
	Muhammadians.	Hindus and others.	Total.	Number of persons to the square mile.		Wine.	(Beer Country.)	Tari or Toddy (fermented.)	Pachwai or Handia (Rice Beer.)	Other kinds of fermented liquor (to be specified in a note.)	Wine.	Beer.	Tari or Toddy (fermented.)	Pachwai or Handia (Rice Beer.)	Other kinds of fermented liquors, (viz., Bagani Toddy.)				
Bangalore ...	45,335	657,578	702,913	275.9	Nil.	Nil.	4	353			Nil.	Rs. a. p. 839 1 9	Rs. a. p. 2,33,721 0 9		Rs. a. p. ...	Rs. a. p. 2,34,560 2 6	Rs. a. p. 0 4 8	1,991	
Kolar ...	32,405	558,625	591,036	192.2			...	336				...	1,34,480 12 11		...	1,34,480 12 11	0 3 8	1,759	
Tumkur ...	25,241	555,545	530,786	141.9			...	590				...	243,998 7 7		...	2,43,998 7 7	0 6 9	984	
Mysore ...	48,501	1,133,313	1,181,814	236.0			...	920				...	4,09,980 4 8		...	4,09,980 4 8	0 5 7	1,284	
Hassan ...	13,655	501,297	514,952	197.8			...	218	Nil	Nil		...	1,11,479 5 0	Nil.	2,308 2 8	1,15,787 7 8	0 3 6	2,362	
Kadur ...	15,585	314,408	330,033	125.2			...	110				...	55,660 13 9		1,821 8 0	57,512 5 9	0 2 8	3,000	
Shimoga...	30,197	497,784	527,981	132.4			...	115				...	444,60 1 8		6,661 11 1	51,121 12 9	0 1 6	4,591	
Chitaldrug	18,132	395,802	413,984	103.6			...	370				...	2,00,135 8 2		...	2,00,135 8 2	0 7 8	1,118	
Total.....	229,081	4,614,442	4,843,523	173	...	...	4	3,012	...	...	...	839 1 9	14,33,946 6 6	...	10,791 5 9	14,44,576 14 0	0 4 9	1,608	

No. VII.

Revenue derived from opium and preparations of opium such as Madath and Chanda, in the Mysore State for 1893-94.

Names of Districts.	Population.				Number of licenses.	Rate of license duty.	Quantity of opium retailed.		Fixed duty thereon.	Total Revenue.	Incidence per head.	Population per license.	Remarks.
	Muhammadians.	Hindus and others.	Total.	Number of persons to the square mile.			Seers.	Tolas.					
Bangalore	45,335	657,578	702,913	275·9	13	Rs. 3 per month in the Cities of Bangalore and Mysore and Towns of Shimoga and Chikmagalur, and annas 8 elsewhere when sales exceed Rs. 6 per mensem.	814	3	...	7,664 13 9	0 0 ·2	54,070	
Kolar	32,405	558,625	591,030	192·2	9		396	6	...	3,751 13 6	0 0 ·1	65,670	
Tumkur	25,241	555,545	580,786	141·9	6		152	6	...	1,454 5 6	0 0 ·4	96,798	
Mysore	48,501	1,133,313	1,181,814	236·0	18		1,066	3½	...	10,184 10 5	0 0 1·9	65,656	
Hassan	13,655	501,297	514,952	197·8	5		187	23	...	1,793 9 9	0 0 ·5	102,990	
Kadur	15,565	314,498	330,063	125·2	8		404	18	...	3,883 0 6	0 0 ·2	41,258	
Shimoga	30,197	497,784	527,981	132·4	5		175	0	...	1,693 10 0	0 0 ·6	105,596	
Chitaldrug	18,182	395,602	413,984	103·6	3		40	11½	...	395 6 4	0 0 ·8	137,995	
Total	229,031	4,614,442	4,843,523	173	67	..	3,236	23	...	30,821 5 9	0 0 1·2	72,291	

No. VIII.

Revenue derived from hemp (ganja) and preparations thereof in the Mysore State for 1893-94.

Names of Districts.	Population.				Number of wholesale licenses.	Number of li- censes for retail of—				License duty on—				Fixed duty.				Quantity sold Indian maunds.					Total Revenue from.				Incidence per head.	Population per retail license.		
	Muhammadans.	Hindus and others.	Total.	Number of per- sons to the square mile.		Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations (Majum.)	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.					
Bangalore ...	45,335	657,578	702,913	275.9	13	25	.....	25	Rs. a. p.	164 0 0	.....	2,761	2 10	.....	2,761	2 10	9,319	0	.....	129	0	9,448	0	2,925	2 10	.....	2,925	2 10	0 0 .8	23,116
Kolar ...	32,405	558,625	591,030	192.2	10	20	.....	20	.....	.....	.....	2,845	1 3	.....	2,845	1 3	5,388	0	.....	211	0	5,599	0	2,845	1 3	.....	2,845	1 3	0 0 .9	29,551
Tumkur ...	25,241	555,545	580,786	141.9	6	17	.....	17	.....	.....	.....	2,278	4 8	.....	2,278	4 8	4,353	12	.....	.....	.....	4,358	12	2,278	4 8	.....	2,278	4 8	0 0 .6	34,164
Mysore ...	48,501	1,133,313	1,181,814	236.0	8	24	.....	24	89 0 0	.....	.....	1,174	3 0	.....	1,174	3 0	11,307	0	.....	639	0	11,946	0	1,263	3 0	.....	1,263	3 0	0 0 .2	49,242
Hassan ...	13,655	501,297	514,952	197.8	5	8	.....	8	.....	.....	.....	1,259	1 6	.....	1,259	1 6	3,111	0	.....	.....	.....	3,111	0	1,259	1 6	.....	1,259	1 6	0 0 .4	64,369
Kudur ...	15,535	314,493	330,063	125.2	7	12	.....	12	.....	.....	.....	3,552	14 6	.....	3,552	14 6	6,280	0	.....	5	0	6,285	0	3,552	14 6	.....	3,552	14 6	0 0 .2	27,505
Shimoga ...	30,197	497,784	527,981	132.4	8	20	.....	20	241 4 0	.....	.....	3,917	10 3	.....	3,917	10 3	6,205	0	.....	127	0	6,332	0	4,158	14 3	.....	4,158	14 3	0 0 1.7	26,393
Chitaldrug ...	18,182	395,802	2,413,984	103.5	5	7	.....	7	.....	.....	.....	562	1 9	.....	562	1 9	1,020	0	.....	.....	.....	1,020	0	562	1 9	.....	562	1 9	0 0 .2	53,140
Total ...	229,081	4,614,442	4,843,523	173	62	133	.....	133	494 4 0	.....	.....	18,350	7 9	.....	18,350	7 9	46,988	12	.....	1,111	0	43,099	12	18,844	11 9	.....	18,844	11 9	0 0 .7	36,417

Statement showing the Demand, Collection and Balance under the head “ Abkari ” or “ Excise on Spirits and Drugs ” in the Mysore State for 1893-94.

Districts.	Demand.											
	Arrears up to the end of last month.											Still-head duty excluding Local cess thereon.
	On account of the rental or purchase money of Arrack Vend Farms and independent or separate shops, if any.			Toddy.				Ganja.	Opium.	Miscellaneous.	Total.	
	From Arrack Vend Farms.	From separate shop-keepers.	Total.	Date Toddy.		Bagani Toddy.	Total.					
				From Govern- ment Farms.	From Farms in Inam Villages.							
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	2,832 9 3	1,509 10 5	4,342 3 8	35,147 10 2	2,222 13 1	...	37,370 7 3	...	7 8 0	...	41,720 2 11	4,76,882 11 11
Kolar	1,535 11 3	2,166 6 3	3,702 1 6	17,493 14 9	1,483 2 3	..	18,977 1 0	...	...	...	22,679 2 6	3,28,344 10 7
Tumkur	282 8 0	66 0 0	348 8 0	24,011 5 1	781 2 9	...	24,792 7 10	...	..	J.O. 400 0 0	25,540 15 10	50,918 0 4
Mysore	343 0 7	690 1 7	1,033 2 2	59,202 7 10	6,710 15 1	...	65,913 6 11	443 6 7	38 0 0	...	67,430 15 8	1,68,993 1 3
Hassan	1,081 14 6	...	1,031 14 6	15,665 4 4	2,303 15 7	2 2 0	18,001 5 11	13 4 0	...	1,701 13 5 P.L. 12 8 0	20,810 13 10	86,860 4 11
Shimoga	1,698 4 8	...	1,698 4 8	4,226 9 7	192 9 4	...	4,419 2 11	...	...	...	6,117 7 7	1,45,846 13 8
Kadur	1,940 12 6	...	1,940 12 6	5,315 9 2	4 8 0	220 8 8	5,540 9 10	...	...	...	7,481 6 4	1,88,084 9 2
Chitaldrug	731 9 4	...	731 9 4	27,097 0 6	195 5 8	...	27,292 6 2	...	...	...	28,023 15 6	27,806 12 1
Huzur Treasury	X 570 13 10	...	570 13 10	...	...	...	...	...	...	...	570 13 10	...
Total	11,017 3 11	4,432 2 3	15,449 6 2	1,88,189 13 5	13,894 7 9	222 10 8	2,02,306 15 10	459 10 7	45 8 0	2,114 5 5	2,20,375 14 0	14,73,736 15 11

X Arrears of Chik Pappannah.

(43)

Statement showing the Demand, Collection and Balance under the head "Abkari" or "Excise on Spirits and Drugs"
in the Province of Mysore for the year 1893-94.

Demand—continued.

Districts.	Demand—continued.														
	Demand for the current month.						License fees on wholesale and retail vend of foreign liquors.								
	Spirits.					Toddy.				Drugs.					
	Arrack.		Beer.			Date Toddy.		Bagani Toddy.	Total.	Ganja.		Opium License fees.			
	Rental or purchase money.		Total Arrack.	Still-head duty.	License fees.	From Government Farms.				From Farms in Inam villages.	Contract amount.		License fees for retail vend.	Total Ganja.	
	From Arrack Vend Farmers.	From separate shop-keepers.													
14	15	16	17	18	19	20	21	22	23	24	25	26	27		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore ...	19,126 8 8	15,218 7 8	5,11,227 12 4	789 12 0	...	341 4 0	27,785 2 9 1,73,203 2 8	12,263 13 0	...	2,13,202 2 5	2,598 12 1	164 0 0	2,762 12 1	7,657 5 9	
Kolar ...	14,823 4 0	23,319 12 11	3,66,486 11 6	...	...	450 0 0	1,10,282 12 2	6,771 12 3	...	1,17,034 8 5	2,677 11 6	...	2,677 11 6	3,751 13 6	
Tamkur ...	3,392 0 0	...	54,310 0 4	...	...	...	1,99,007 4 0	7,948 2 3	...	2,06,955 6 3	2,144 4 5	...	2,144 4 5	1,454 5 6	
Mysore ...	3,226 10 0	5,360 0 0	1,77,579 11 3	...	...	550 0 0	3,66,771 9 4	30,200 3 5	...	3,96,971 12 9	1,105 1 11	72 0 0	1,177 1 11	10,207 10 5	
Hassan ...	12,182 6 9	...	99,042 11 8	...	...	150 0 0	97,293 9 1	2,301 2 8	2,237 4 0	1,01,831 15 9	1,185 0 6	...	1,185 0 6	1,793 9 9	
Shimoga ...	17,531 3 3	...	1,63,378 0 11	...	...	100 0 0	38,515 2 4	1,172 7 4	6,373 14 9	44,061 8 5	3,637 3 1	241 4 0	3,928 7 1	1,603 10 0	
Kadur ...	23,288 12 3	...	2,11,373 5 5	...	...	93 12 0	47,320 7 5	54 0 0	1,494 0 10	48,868 8 3	3,343 14 7	...	3,343 14 7	3,883 0 6	
Chitaldrug ...	2,555 14 3	...	20,362 10 4	...	...	...	1,79,970 0 0	1,345 0 0	...	1,81,315 0 0	529 0 8	...	529 0 8	395 6 4	
Hazur Treasury ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	96,126 11 2	43,897 4 8	16,13,760 15 9	789 12 0	...	1,685 0 0	1,23,8079 1 9	62,056 8 11	10,105 3 7	13,10,240 14 3	17,271 0 9	477 4 0	17,748 4 9	30,836 13 9	

Statement showing the Demand, Collection and Balance under the head "Abkari" or "Excise on Spirits and Drugs" in the Province of
Mysore for the year 1893-94.

Districts.	Demand.—concluded.			Collections.											
				Actual collections as per District Treasury Officer's certificate.											
	Miscellaneous including fines, confiscations, &c.	Total Demand.	Total includ- ing arrears.	Spirits.						Toddy.					
				Arrack.			Beer.			License fees on wholesale or retail vend of foreign liquors.	Date Toddy.		Bagani Toddy.	Total.	
				Still head duty.	Rental or purchase money.		Total Arrack.	Still-head duty.	License fees.		From Govern- ment Farms.	From Farms in Inam villages.			
					From arrack Vend Farmers.	From separate shop-keepers.									
28	29	30	31	32	33	34	35	36	37	38	39	40	41		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore ...	150 1 3	7,36,131 1 10	7,77,851 4 9	4,76,882 11 11	21,731 10 8	15,535 4 2	5,14,149 10 9	789 12 0	...	341 4 0	27,735 2 9 1,80,695 6 9	Amani. 13,670 1 2	...	2,22,100 10 8	
Kolar ...	21 4 0	4,90,422 0 11	5,13,101 3 5	3,28,344 10 7	16,055 15 11	25,485 3 2	3,63,885 13 8	...	...	450 0 0	1,19,080 15 6	7,487 6 10	...	1,26,568 6 4	
Tumkur ...	J.O. 2,400 0 0 32 9 6	2,67,226 10 0	2,92,837 9 10	50,918 0 4	3,674 8 0	...	54,592 8 4	...	...	...	2,18,372 8 8	8,578 2 8	...	2,26,950 11 4	
Mysore ...	43 8 0	5,86,529 12 4	6,53,960 12 0	1,68,993 1 3	3,155 14 0	4,620 6 3	1,76,769 5 6	...	...	550 0 0	3,56,640 3 0	29,641 15 2	...	3,86,282 2 2	
Hassan ...	10 4 4	2,04,013 10 0	2,24,824 7 10	86,860 4 11	12,906 7 0	...	99,766 11 11	...	...	162 8 0	1,00,588 6 8	4,367 4 0	2,200 9 6	1,07,156 4 2	
Shimoga ..	95 3 1	2,13,258 13 6	2,19,374 5 1	1,45,846 13 8	19,212 2 7	...	1,65,059 0 3	...	...	100 0 0	40,480 1 0	1,365 0 8	6,277 2 9	48,122 4 5	
Kadur ...	86 3 0	2,67,648 11 9	2,75,130 2 1	1,88,024 9 2	24,813 1 8	...	2,12,897 10 10	...	...	93 12 0	52,421 10 5	58 8 0	1,714 9 6	54,194 11 11	
Chitaldrug	J.O. 3,710 0 0 211 1 2	2,16,523 2 6	2,44,547 2 0	27,806 12 1	2,501 0 6	...	30,397 12 7	...	...	...	1,83,663 9 1	1,240 13 4	...	1,84,904 6 5	
Huzur Treasury	7,839 3 9 3,000 0 0	Y 7,839 3 9 Z 3,000 0 0	X 570 13 10 7,839 3 9 3,000 0 0	X 570 13 10	...	...	570 13 10	...	...	...	...	...	...	...	
Total ...	17,593 6 1	29,92,661 2 7	32,13,037 0 7	14,74,307 13 9	1,01,140 12 4	45,640 13 7	16,24,029 7 8	789 12 0	...	1,697 8 0	12,79,677 15 10	66,409 3 10	10,192 5 9	13,56,279 9 5	

Y. Proportionate cost of Distillery Establishment for 1892-93 received from Resident's Treasury.
Z. Distillery Rent.

Statement showing the Demand, Collection and Balance under the head "Abkari" or "Excise on Spirits and Drugs" in the Province of Mysore for the year 1893-94.

Districts	Collections—continued.												
	Actual collections as per District Treasury Officer's certificate.						Remissions sanctioned by the Government.						
	Drugs.				Miscellaneous.	Total.	On account of the rental or purchase money of arrack Vend Farms and independent or separate shops, if any.			Toddy.		Total.	
	Ganja.			Opium License.			Date Toddy.			Bagani Toddy.			
	Contract amount.	License fees for retail vend.	Total Ganja.										
	42	43	44	45	46	47	48	49	50	51	52	53	54
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.
Bangalore	2,538 12 1	164 0 0	2,762 12 1	7,664 13 9	150 1 3	7,47,959 0 6	...	A. 49 9 9	49 9 9	...	...	...	...
Kolar	2,677 11 6	...	2,677 11 6	3,751 13 6	21 4 0	5,03,355 1 0	...	...	...	...	...	...	...
Tumkur	2,144 4 5	...	2,144 4 5	1,454 5 6	J.O. 2,800 0 0	2,87,973 15 1	...	B. 66 0 0	66 0 0	C 3,284 7 5	...	...	3,284 7 5
Mysore	1,105 1 11	89 0 0	1,194 1 11	10,184 10 5	32 1 6	5,75,023 12 0	...	...	...	...	...	...	...
Hassan	1,185 0 6	...	1,185 0 6	1,793 9 9	48 8 0	2,10,074 6 8	...	...	...	...	...	...	...
Shimoga	3,687 3 1	241 4 0	3,928 7 1	1,693 10 0	10 4 4	2,18,998 8 10	...	...	...	...	...	...	...
Kadur	3,343 14 7	...	3,343 14 7	3,833 0 6	95 3 1	2,74,499 4 10	...	...	...	...	...	...	...
Chitaldrug	529 0 8	...	529 0 8	595 6 4	86 3 0	2,19,317 0 0	...	...	...	D 434 0 0	...	...	434 0 0
Huzur Treasury	...	..	...	...	3,479 4 10	2,11,317 0 0	...	...	...	...	...	...	...
					211 1 2	570 13 10							
					7,839 3 9	7,839 3 9							
					3,000 0 0	3,000 0 0							
Total	17,271 0 9	494 4 0	17,765 4 9	30,821 5 9	17,768 2 11	30,49,211 2 8	...	115 9 9	115 9 9	3,718 7 5	...	...	3,718 7 5

N. B.—The No. and date of the Government order sanctioning the remission should be noted.
A. Government Proceedings No. 10989 99—R. 1193, dated 9th January 1894.
B. Government Proceedings No. 10969-70—R. 1179, dated 9th January 1894.

C. Government Proceedings No. 16237-8—R. 1646, dated 24th March 1894, and No. 21763-7—R. 2331, dated 4th June 1894.
D. Government Proceedings No. 5270-1—R. 55-2, dated 14th September 1893.

Statement showing the Demand, Collection and Balance under the head "Abkari" or "Excise on Spirits and Drugs" in the Province of Mysore for the year 1893-94.

Districts.	Collection—concluded.					Balance at the close of the month.									
	Remissions sanctioned by the Government—concluded.					Spirits.					Toddy.				
	Ganja.	Opium.	Miscellaneous.	Total.	Total Collections including Remissions.	Arrack.			Beer.	License fees on wholesale or retail vend of foreign liquors.	Date Toddy.		Bagani Toddy.	Total.	
						From Arrack Vend Farmers.	From separate shop-keepers.	Total.			From Government Farms.	From Farms in Inam villages.			
55	56	57	58	59	60	61	62	63	64	65	66	67	68		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. r. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore ...	...	...	...	49 9 9	748,008 10 3	227 7 3	1,143 4 3	1,370 11 6	...	...	27,655 6 1	816 8 11	...	28,471 15 0	
Kolar ...	...	...	...	3,350 15 5	503,355 1 0	302 15 4	...	302 15 4	...	...	8,675 11 5	767 7 8	...	9,443 3 1	
Tumkur ...	...	...	0 8 0	...	291,324 14 6	...	...	...	...	...	1,361 9 0	151 2 4	..	1,512 11 4	
Mysore ...	...	...	...	...	575,023 12 0	413 12 7	1,429 11 4	1,843 7 11	...	...	69,333 14 2	7,269 3 4	...	76,603 1 6	
Hassan ...	...	...	...	...	210,074 6 8	357 14 3	...	357 14 3	...	...	12,400 6 9	237 14 3	38 12 6	12,677 1 6	
Shimoga ...	...	...	...	...	218,998 8 10	17 5 4	...	17 5 4	...	...	201 10 11	..	96 12 0	358 6 11	
Kadur ...	...	...	...	434 0 0	274,499 4 10	416 7 1	...	416 7 1	...	...	214 6 2	...	...	214 6 2	
Chitaldrug ...	...	...	...	...	220,351 0 0	693 7 1	...	696 7 1	...	...	21,494 0 10	299 8 4	...	21,793 0 2	
Huzur Treasury ...	...	...	...	...	570 13 10 7,839 3 9 3,000 0 0	...	...	...	...	...	...	...	...	...	
Total ...	...	...	0 8 0	3,834 9 2	3,059,045 11 8	2,432 4 11	2,572 15 7	5,005 4 6	...	...	141,397 1 4	9,541 12 10	135 8 6	151,074 6 8	

Statement showing the Demand, Collection and Balance under the head "Abkari" or "Excise on Spirits and Drugs" in the Province of Mysore for the year 1893-94.

EX. 93-4.

Districts.	Balance at the close of the month—concluded.						Salvar particulars of Balance.					
	Drugs.				Miscellaneous including fines and confiscations.	Total Balance.						
	Contract amount.	Ganja.		Opium license Fees.								
		License fees for retail vend.	Total Ganja.									
							For the year 18-9.	For the year 18-9.	For the year 18-9.	For the year 18-9.	For the current year 18-9.	Total.
	69	70	71	72	73	74	75	76	77	78	79	80
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	...	...	...	..	...	29,842 10 6	...	...	...	10,384 5 11	19,458 4 7	29,842 10 6
Kolar	...	...	...	...	...	9,746 2 5	222 2 3	12 0 0	48 6 0	7,539 3 10	1,924 6 4	9,746 2 5
Tumkur... ..	...	...	...	...	...	1,512 11 4	...	...	...	1,310 0 8	202 10 8	1,512 11 4
Mysore	420 12 4	8 10 3	429 6 7	61 0 0	...	78,937 0 0	484 11 6	...	1 11 10	18,150 7 4	60,300 1 4	78,937 0 0
Hassan	13 4 0	...	13 4 0	...	1,701 13 5	14,750 1 2	1,715 1 5	272 11 3	141 2 4	4,792 0 1	7,830 2 1	14,750 1 2
Shimoga... ..	...	...	...	...	...	375 12 3	...	...	...	142 5 3	233 7 0	375 12 3
Kadur	...	...	...	...	...	630 13 3	...	...	...	...	630 13 3	630 13 3
Chitaldrug	...	...	...	...	1,706 1 9	24,196 2 0	...	...	529 0 0	2,396 12 7	21,270 5 5	24,196 2 0
Huzur Treasury	...	...	...	...	...	...	...	...	...	...	...	...
Total	434 0 4	8 10 3	442 10 7	61 0 0	3,407 15 2	1,59,991 4 11	2,421 15 2	284 11 3	720 4 2	44,714 3 8	1,11,850 2 8	1,59,991 4 11

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the Province of Mysore for the year 1893-94.

Districts.	Opening Balance at the beginning of the month.						Demand for the month.					
	Out of the amount merged in the Arrack Duty.	Out of the amount merged in the Ganja Contract Amount.	Out of the amount on Toddy Khists.			Total.	On account of the Cess merged in the Arrack Duty.	On account of the Cess merged in the Ganja Contract Amount.	On account of the Cess on Toddy Contract Amount.			Total.
			Government Farms.	Farms in Inam Villages.	Total.				Government Farms.	Farms in Inam Villages.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	s. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore			5,430 13 10	152 13 6	5,583 10 4	5,583 10 4	29,440 15 9	162 6 9	10,825 7 0	768 8 10	11,591 15 10	41,244 12 1
Kolar			1,185 1 7	130 10 11	1,315 12 6	1,315 12 6	20,538 6 7	167 5 9	6,902 12 2	415 3 6	7,317 15 8	28,018 12 0
Tumkur			1,426 1 7	49 0 4	1,475 1 11	1,475 1 11	3,175 10 2	134 0 3	12,587 15 3	497 2 8	13,085 1 11	16,394 12 4
Mysore			3,356 3 2	417 10 5	3,773 13 7	3,773 13 7	10,530 11 2	69 1 1	22,923 3 6	1,899 6 6	24,822 10 0	35,422 6 3
Hassan			997 1 9	173 0 3	1,242 6 0	1,242 6 0	5,425 5 5	74 1 0	6,082 11 5	143 12 2	6,366 4 10	11,865 11 3
Shimoga			B.T. 72 4 0 290 2 7	12 1 3	302 3 10	302 3 10	9,098 4 5	230 7 2	B.T. 139 13 3 2,646 5 7	73 3 9	2,719 9 4	12,048 4 11
Kadur			249 8 10	0 4 6	263 6 8	263 6 8	11,752 10 9	280 15 11	2,957 8 0	3 6 0	3,054 6 1	15,016 0 9
Chitaldrug			B.T. 13 9 4 1,711 11 1	12 3 4	1,816 0 9	1,816 0 9	1,734 13 7	33 1 1	B.T. 93 8 1 11,201 12 0	84 1 0	11,564 1 0	13,331 15 8
Huzur Treasury			T.O. 92 2 4	.....	.....	.....	.....	.....	T.O. 278 4 0	.....	.....	.....
Total			14,824 11 1	947 12 6	15,772 7 7	15,772 7 7	91,691 13 10	1,079 7 0	76,639 4 3	3,882 12 5	80,522 0 8	173,342 11 3
Beer ... ..						.....	Beer 49 5 9					

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the Province of Mysore for the year 1893-94.

Districts.	Total of Columns 8 and 14.	Collections.						Remissions sanctioned by Government.					
		On account of the Cess merged in the Arrack Duty.	On account of the Cess merged in the Ganja Contract Amount.	On account of the Cess on Toddy Contract Amount.			Total.	Out of the amount merged in the Arrack Duty.	Out of the Amount merged in the Ganja Contract Amount.	On account of the Cess on Toddy Contract Amount.			Total.
				Government Farms.	Farms in Inam Villages.	Total.				Government Farms.	Farms in Inam Villages.	Total.	
	14.	15	16	17	18	19	20	21	22	23	24	25	26
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	...	Rs. a. p.	Rs. a. p.
Bangalore ...	46,828 6 5	29,440 15 9	162 6 9	10,762 13 10	857 8 3	11,620 6 1	41,273 2 4	...	...	...	...	...	...
Kolar ...	29,334 8 6	20,533 6 7	167 5 9	7,443 15 7	468 7 0	7,912 6 7	28,613 2 11	...	...	...	...	...	...
Tumkur ...	17,869 14 3	3,175 10 2	134 0 3	13,713 2 11	534 9 4	14,247 12 3	17,557 6 8	...	...	A. 205 4 7	...	205 4 7	205 4 7
Mysore ...	39,196 3 10	10,530 11 2	69 1 1	21,840 14 3	1,857 4 3	23,698 2 6	34,297 14 9	...	...	...	...	...	...
Hassan ...	13,103 1 3	5,425 5 5	74 1 0	6,221 11 8	301 14 8	6,631 3 6	12,130 9 11	...	...	...	...	...	...
Shimoga ...	12,350 8 9	9,098 4 5	230 7 2	B.T. 107 9 2 2,529 11 0	85 5 0	2,999 8 4	12,323 3 11	...	...	...	...	...	...
Kadur ...	15,279 7 5	11,752 10 9	208 15 11	B.T. 384 8 4 3,207 0 10	3 10 6	3,317 9 10	15,279 4 6	...	...	...	...	...	...
Chitaldrug ...	15,148 0 5	1,734 13 7	33 1 1	B.T. 108 14 6 11,410 7 1	77 8 10	11,751 12 11	13,519 11 7	...	...	B. 27 2 0	...	27 2 0	27 2 0
Huzur Treasury ...	...	...	...	J.O. 263 13 0	...	...	...	...	...	...	...	...	...
Total	1,89,115 2 10	91,691 13 10	1,079 7 0	77,992 10 2	4,186 3 10	82,178 14 0	1,74,999 8 7	...	...	232 6 7	...	232 6 7	232 6 7
Beer ...							49 5 9						

A.—Government Proceedings No. 16237-8—R. 1646, dated 24th, March 1894, and No. 21766-7—R. 2331, dated 13th, June 1894.
B.—Government Proceedings No. 10984-5—R. 1190, dated 8th January 1894.

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the Province of Mysore for the year 1893-94.

Districts.	Total including Remissions.	Balance.						Salvar Particulars of Balance.					
		Out of the amount merged in the Arifack Duty.	Out of the Amount merged in the Ganja Contract Amount.	Out of the amount on Toddy Khists.			Total.	For the year 18 --9	For the year 1890-91.	For the year 1891-92.	For the year 1892-93.	For the cur- rent year 1893-94.	Total
				Government Farms.	Farms in Inam Villages.	Total.							
	27	28	29	30	31	32	33	34	35	36	37	38	39
	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	41,273 2 4	...	...	5,493 6 0	61 14 1	5,555 4 1	5,555 4 1	...	...	...	4,028 9 8	1,526 10 5	5,555 4 1
Kolar ...	23,613 2 11	..	...	643 14 2	77 7 5	721 5 7	721 5 7	...	...	...	595 12 6	125 9 1	721 5 7
Tumkur ...	17,762 11 3	...	...	95 9 4	11 9 8	107 3 0	107 3 0	...	...	...	94 8 5	12 10 8	107 3 0
Mysore ...	34,297 14 9	...	...	4,438 8 5	459 12 8	4,898 5 1	4,898 5 1	...	...	...	1,177 12 10	3,720 8 3	4,898 5 1
Hassan ...	12,130 9 11	...	...	858 1 6	14 13 9	977 7 4	977 7 4	22 15 5	...	8 13 0	393 7 2	552 3 9	977 7 4
Shimoga ...	12,328 3 11	...	...	B.T. 104 8 1	...	22 4 10	22 4 10	...	...	...	8 15 0	13 5 10	22 4 10
Kadur... ..	15,279 4 6	...	...	16 14 5	...	0 2 11	0 2 11	..	...	...	...	0 2 11	0 2 11
Chitaldrug ...	13,546 13 7	...	...	B.T. 5 14 5	18 11 6	1,601 2 10	1,601 2 10	.	...	33 1 0	117 15 6	1,450 2 4	1,601 2 10
Huzna Treasury ...	...	...	...	B.T. 0 2 11	...	...	...	...	...	...	...	...	...
				1,475 14 0	...	...	...	...	...	...	...	...	...
				J.O. 108 9 4	...	...	...	...	...	...	...	...	...
Total	1,75,231 15 2	...	...	...	...	...	...	22 15 5	...	41 14 0	6,417 1 0	7,401 5 3	13,883 3 8

Excise Commissioner's Office, Bangalore,
Dated 28th February 1895.

Beer

L. RICKETTS,
Excise Commissioner in Mysore.